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1922a

IMPORTED MERCHANDISE *and* RETAIL PRICES

LETTER FROM THE
SECRETARY OF THE TREASURY

TRANSMITTING

PURSUANT TO REQUEST OF THE SENATE COMMITTEE
ON FINANCE, A REPORT BY THE TREASURY DEPART-
MENT ON FOREIGN AND LANDED VALUATION OF
IMPORTED MERCHANDISE AND THE RETAIL
SELLING PRICE IN THE UNITED STATES OF
THE SAME COMMODITIES

Printed for the use of the Committee on Finance,
United States Senate, July 31, 1922

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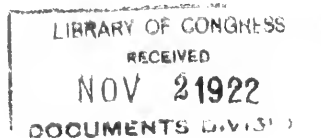
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II



IMPORTED MERCHANDISE AND RETAIL PRICES.

For the purpose of obtaining official information concerning foreign values of imported merchandise and the retail selling price of this merchandise to the American consumer, the Treasury Department and the Senate Finance Committee undertook a joint investigation. At the request of the chairman of the Senate Finance Committee the Secretary of the Treasury ordered the Appraiser of merchandise at the port of New York, where 75 per cent of our imports are received, to report the facts from Government records showing the country of origin, the foreign value, transportation and other charges, the duty paid, and total landed cost of a large number of articles purchased by consumers in New York by request of representatives of the Finance Committee.

On June 9, 1922, the Secretary of the Treasury transmitted the appraiser's report, together with the exhibits, to the Senate Finance Committee, accompanied by the following letter:

TREASURY DEPARTMENT,
Washington, June 9, 1922.

Hon. P. J. McCUMBER,

Chairman Committee on Finance, United States Senate.

MY DEAR MR. CHAIRMAN: Referring to your letter bearing date of May 6, and in harmony with your telephonic request of some weeks ago, the following information concerning various articles of foreign origin is submitted herewith for the use of your committee: Country of origin, foreign cost, charges, duty (rate and amount), and total landed cost.

This data was prepared in the office of the appraiser of merchandise at the port of New York from invoices and entries on file in the customs office at that port. Each sheet submitted bears an identification letter and number corresponding to the letter and number appearing on the particular article to which the sheet relates, the articles representing identical items of merchandise, or duplicates thereof, covered by the invoice and entry from which the data was secured.

The exhibits in question were presented to the appraiser's office and inspected and identified by examiners who pass upon the particular lines of merchandise involved. Proper record has been kept by the appraiser of invoices and other sources of information, and the exhibits have been forwarded to your committee under customs supervision.

Additional information of this kind is being prepared by the appraiser and its submission to the Finance Committee will be expedited.

The sheets mentioned are submitted in quadruplicate.

Very truly yours,

A. W. MELLON, *Secretary.*

The articles which make up the tariff exhibit cover a wide range of both necessities and luxuries, from common floor cloths, soap, shoes, knives, scissors, flatirons, and curling rods to silk embroidered lingerie, fancy clocks, laces, linens, hats, chinaware, doilies, pipes, cutlery, and toys. This list could be extended indefinitely to embrace thousands of articles.

These articles were manufactured in more than a score of different countries, including China, Japan, England, France, Italy, Germany, Czechoslovakia, Yugoslavia, Hungary, Belgium, Spain, Holland, Denmark, and Switzerland, where the cost of production and of labor are far below similar costs in the United States, due to a variety of conditions, from depreciated money to lower standards of living and sanitation, longer hours of work and child labor.

On the following pages will be found photographs of foreign articles and accompanying each the sales slip showing the retail selling price together with a brief report of the United States Government appraiser of the foreign value, landed costs, etc., of these commodities when they passed through the United States customhouse. The facts concerning the additional exhibits are given without photographs, although the original invoices and receipts are in the possession of the Finance Committee.

In many cases the importer was also the retailer; in other cases, the importer has made his profit between the importation and the retail sale. In any event it will be noted that the landed cost to the importer of any article limits the selling price which an American manufacturer could secure for a similar or comparable article. If goods from abroad can be landed at a certain cost to the importer, the American manufacturer will have to meet this cost in order to compete with these imported articles on the basis of that landed cost.

In submitting this report on the tariff exhibit to the Senate, the Finance Committee calls attention to the following facts established by the joint investigation of the Treasury Department and the committee:

1. The low cost of foreign production.
2. The low duty collected by the Government.
3. The vast amount and percentage of spread between the foreign value and American retail selling price, and the total landed cost and price to the consumer.
4. That the duty collected and the duty proposed in the pending tariff bill should not increase the price of this merchandise to the consumer.
5. That the duty proposed by the pending bill will in no instance stop importation.
6. That the importer can easily pay the tariff duties without increasing the retail selling price. In other words, the spread between the foreign purchase price and the selling price by the importer is sufficient to absorb the tariff duty many times over without any increase of the selling price of any of these imported products.

EXHIBITS ACCOMPANYING TREASURY REPORT.

The following data and photographs accompany the report of the Secretary of the Treasury, dated June 9, 1922, relative to the investigation of imported merchandise and the retail selling price of the same in the United States:

NOTE.—The articles of merchandise of these exhibits are in the possession of the Committee on Finance, United States Senate.

EXHIBIT 1.**LADIES' KID GLOVES, 16 BUTTON, 24 INCHES.**

Country of origin	Germany.
Value in Germany (per pair)	79½ cents.
Charges (transportation, insurance, freight, etc.)	3½ cents.
Duty (rate, \$4.50 per dozen pair)	37½ cents.
Landed cost in the United States	\$1. 20½
Retail price in the United States	6. 95
Percentage of retail price to landed cost	477%

Article purchased from Rothchild & Co., Chicago, Ill., June 12, 1922.

EXHIBIT 2.**BRIAR PIPE.**

Country of origin	England.
Value in England	\$4. 32
Charges (transportation, insurance, freight, etc.) .....	. 10
Duty (rate, 50 per cent)	2. 16
Landed cost in the United States	6. 58
Retail price in the United States	25. 00
Percentage of retail price to landed cost	280%

Article purchased from Alfred Dunhill of London, 514 Fifth Avenue, New York City, May 27, 1922.

EXHIBIT 3.

PIE PLATE, METAL.

Country of origin.....	Germany.
Value in Germany.....	$7\frac{7}{10}$ cents.
Charges (transportation, insurance, freight, etc.).....	$\frac{7}{10}$ cent.
Duty (rate, 25 per cent).....	$1\frac{9}{10}$ cents.
Landed cost in the United States.....	$10\frac{3}{10}$ cents.
Retail price in the United States.....	29 cents.
Percentage of retail price to landed cost.....	181%

Article purchased from R. H. Macy & Co., New York City, May 25, 1922.

EXHIBIT 4.

TABLE KNIFE.

Country of origin.....	Germany.
Value in Germany (each).....	$2\frac{3}{4}$ cents.
Charges (transportation, insurance, freight, etc.).....	$\frac{275}{1000}$ cent.
Duty rate (30 per cent).....	$\frac{825}{1000}$ cent.
Landed cost in the United States.....	$3\frac{85}{100}$ cents.
Retail price in the United States.....	30 cents.
Percentage of retail price to landed cost.....	679%

Article purchased from Gimbel Bros., New York City, May 26, 1922.

For photograph see Figure 1, opposite page.

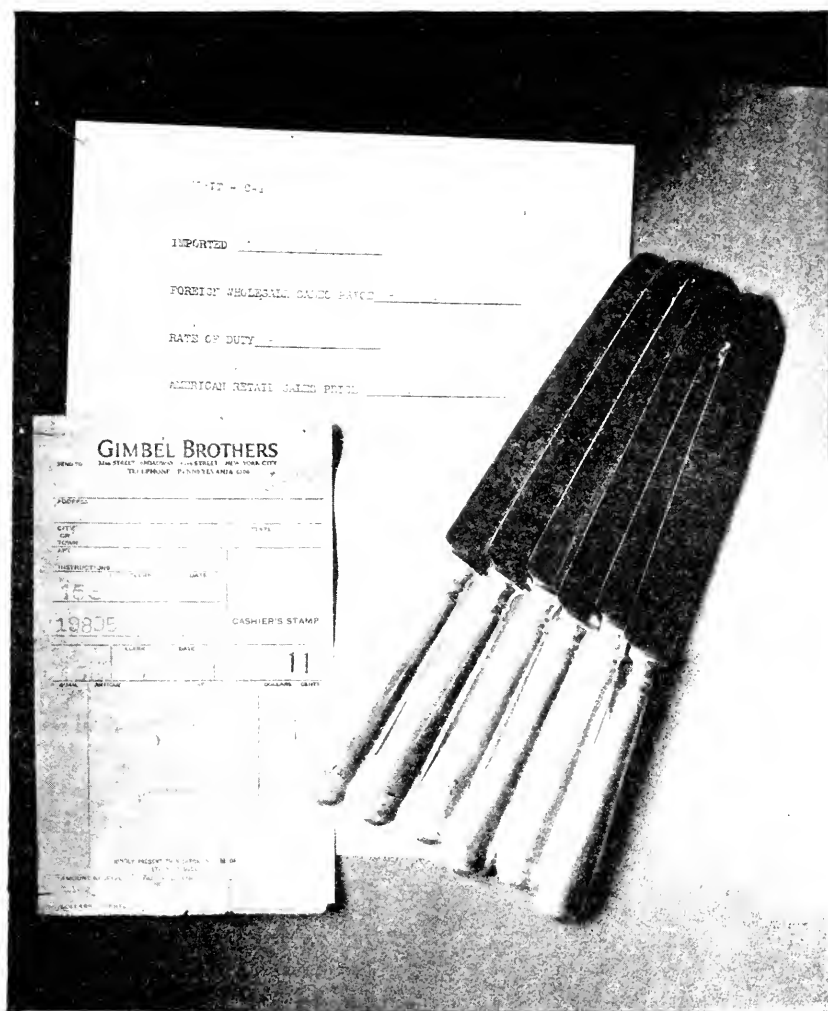


FIG. 1.

EXHIBIT 5.

GLASS LAMP DOME, GREEN CASE.

Country of origin	Czechoslovakia.
Value in Czechoslovakia	28 $\frac{3}{10}$ cents.
Charges (transportation, insurance, freight, etc.)	4 $\frac{8}{10}$ cents.
Duty (rate, 45 per cent)	12 $\frac{7}{10}$ cents.
Landed cost in the United States	45 $\frac{8}{10}$ cents.
Retail price in the United States	\$1. 74
Percentage of retail price to landed cost	280%

Article purchased from R. H. Macy & Co., New York City, May 26, 1922.

EXHIBIT 6.

GLASS LAMP CHIMNEY (DUPLEX).

Country of origin	Germany.
Value in Germany	3 $\frac{33}{100}$ cents.
Charges (transportation, insurance, freight, etc.)	1 $\frac{58}{100}$ cents.
Duty (rate, 45 per cent)	1 $\frac{1}{2}$ cents.
Landed cost in the United States	6 $\frac{41}{100}$ cents.
Retail price in the United States	23 cents.
Percentage of retail price to landed cost	258%

Article purchased from R. H. Macy & Co., New York City, May 26, 1922.

For photograph see Figure 2, opposite page.

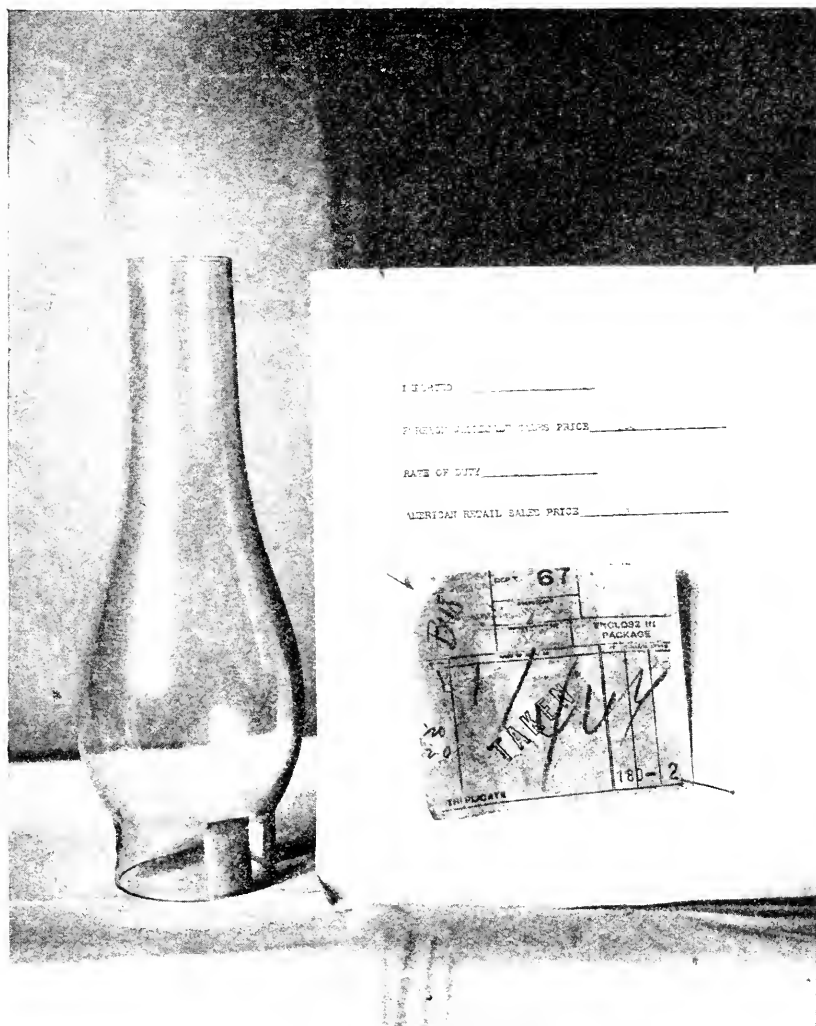


FIG. 2.

EXHIBIT 7.

MUSTARD FRUIT (IN TIN).

Country of origin	Italy.
Value in Italy	23 cents.
Charges (transportation, insurance, freight, etc.)	$\frac{4}{10}$ cent.
Duty (rate, 20 per cent)	$4\frac{6}{10}$ cents.
Landed cost in the United States	28 cents.
Retail price in the United States	75 cents.
Percentage of retail price to landed cost	167%

Article purchased from Joseph Personeni, 496 West Broadway, New York City, June 2, 1922.

EXHIBIT 8.

BRIAR PIPE.

Country of origin	England.
Value in England	$66\frac{3}{10}$ cents.
Charges (transportation, insurance, freight, etc.)	10 cents.
Duty (rate 50 per cent)	$33\frac{1}{10}$ cents.
Landed cost in the United States	\$1.09 $\frac{4}{10}$
Retail price in the United States	5.00
Percentage of retail price to landed cost	357%

Article purchased from J. Wallack Son (Inc.), 36 West Thirty-third Street, New York City, May 26, 1922.

For photograph see Figure 3, opposite page.

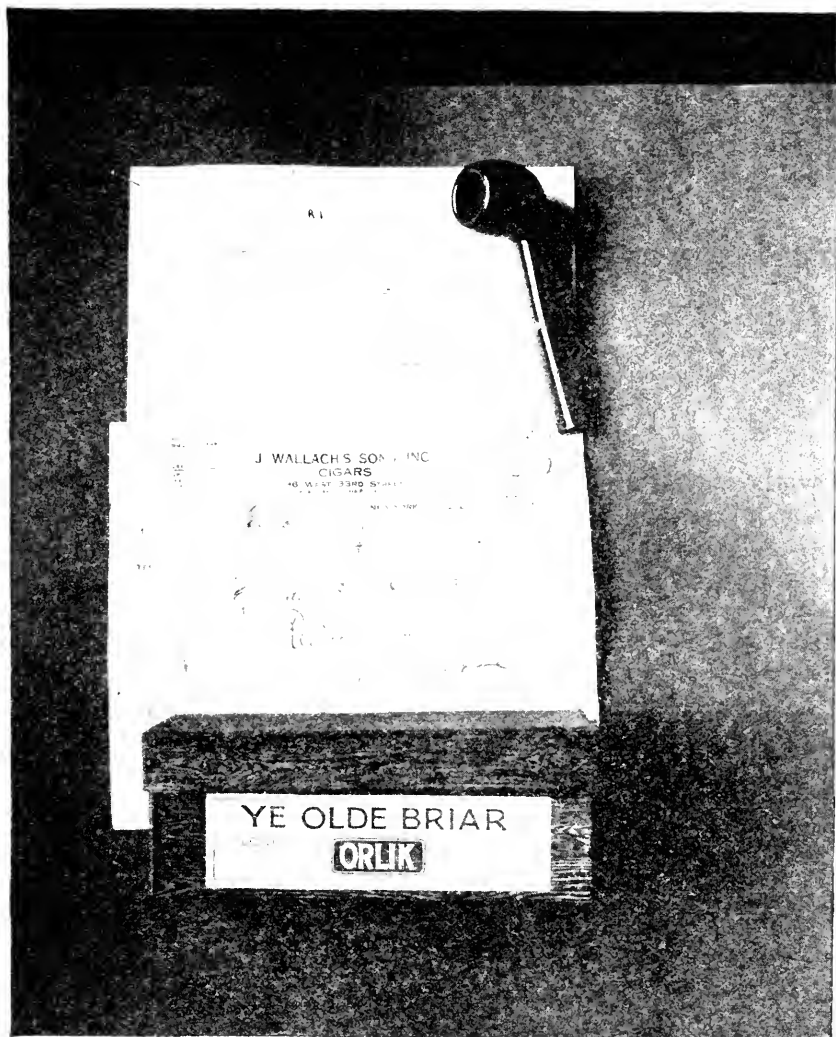


FIG. 3.

EXHIBIT 9.

FLATIRON, ELECTRIC.

[Note retail price in Exhibit 10.]

Country of origin.....	Germany.
Value in Germany.....	59 cents.
Charges (transportation, insurance, freight, etc.).....	$5\frac{9}{10}$ cents.
Duty (rate, 20 per cent).....	$11\frac{8}{10}$ cents.
Landed cost in the United States.....	$76\frac{7}{10}$ cents.
Retail price in the United States.....	\$5. 50
Percentage of retail price to landed cost.....	617%

Article purchased from Zuckerman Electric & Machine Co., 66
West Twenty-first Street, New York City, May 26, 1922.

EXHIBIT 10.

FLATIRON, ELECTRIC.

[Note retail price in Exhibit 9.]

Country of origin.....	Germany.
Value in Germany.....	59 cents.
Charges (transportation, insurance, freight, etc.).....	$5\frac{9}{10}$ cents.
Duty (rate 20 per cent).....	$11\frac{8}{10}$ cents.
Landed cost in the United States.....	$76\frac{7}{10}$ cents.
Retail price in the United States.....	\$6. 50
Percentage of retail price to landed cost.....	747%

Article purchased from Zuckerman Electric & Machine Co., 66 West
Twenty-first Street, New York City, June 10, 1922.

For photograph see Figure 4, opposite page.

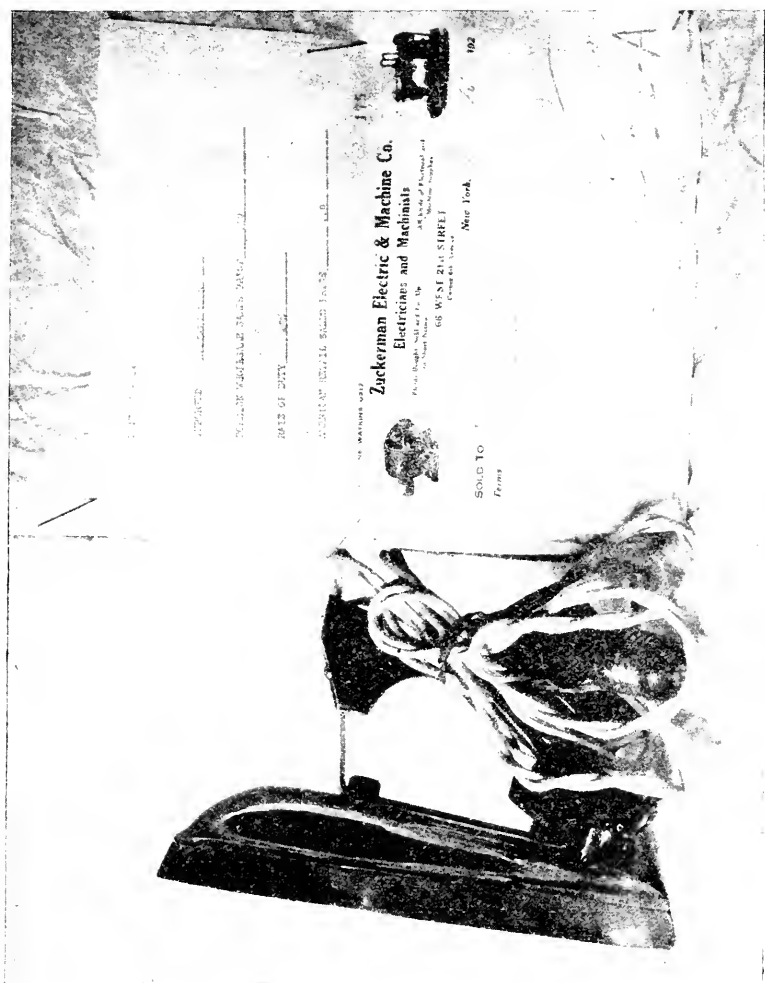


Fig. 4.

EXHIBIT 11.

LADIES' KID GLOVES, UNDER 14 INCHES.

Country of origin.....	Germany.
Value in Germany (per pair).....	38 $\frac{9}{10}$ cents.
Charges (transportation, insurance, freight, etc.).....	2 $\frac{1}{10}$ cents.
Duty (rate, \$2 per dozen pairs).....	16 $\frac{6}{10}$ cents.
Landed cost in the United States.....	57 $\frac{6}{10}$ cents.
Retail price in the United States.....	\$2. 00
Percentage of retail price to landed cost.....	244%

Article purchased from the Reid Corset Shop, 1077 Broadway, Brooklyn, N. Y. (1922).

EXHIBIT 12.

LADIES' LAMBSKIN GLOVES, WRIST STRAP.

Country of origin.....	Germany.
Value in Germany (per pair).....	27 $\frac{1}{2}$ cents.
Charges (transportation, insurance, freight, etc.).....	4 $\frac{1}{10}$ cents.
Duty (rate \$2.25 per dozen pairs).....	18 $\frac{7}{10}$ cents.
Landed cost in the United States.....	50 $\frac{3}{10}$ cents.
Retail price in the United States.....	\$2. 00
Percentage of retail price to landed cost.....	298%

Article purchased from National Glove & Corset Co., 2893 Third Avenue, New York City, May, 1922.

For photograph see Figure 5, opposite page.

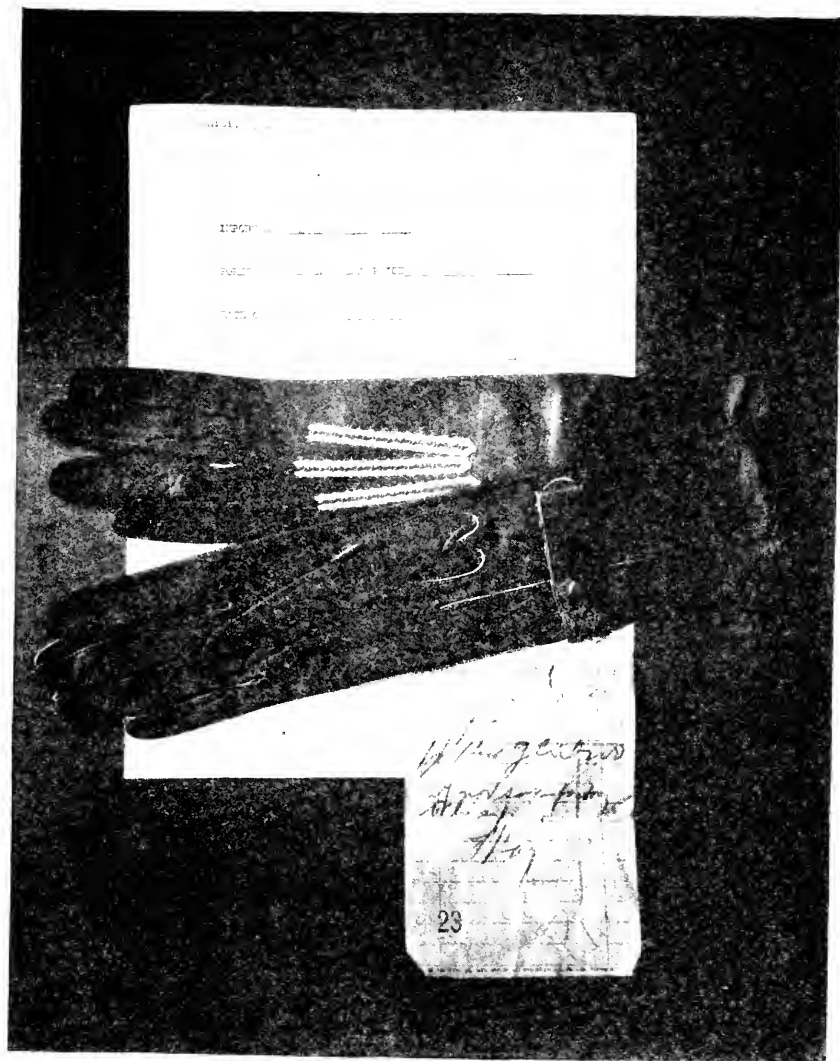


FIG. 5.

EXHIBIT 13.

SILK NIGHTGOWN (LACE TRIMMED).

Country of origin.....	Belgium.
Value in Belgium.....	\$13.34
Charges (transportation, insurance, freight, etc.).....	.35
Duty (rate, 60 per cent).....	8.00
Landed cost in the United States.....	21.69
Retail price in the United States.....	60.00
Percentage of retail price to landed cost.....	176%

Article purchased from A. N. Saab, 16 West Fifty-seventh Street,
New York City, June 8, 1922.

EXHIBIT 14.

SILK BLOOMER AND CHEMISE (ONE SET).

Country of origin.....	Belgium.
Value in Belgium.....	\$17.51
Charges (transportation, insurance, freight, etc.).....	.45
Duty (rate 60 per cent).....	10.50
Landed cost in the United States.....	28.46
Retail price in the United States.....	90.00
Percentage of retail price to landed cost.....	216%

Article purchased from A. N. Saab, 16 West Fifty-seventh Street,
New York City, June 7, 1922.

For photograph see Figure 6, opposite page.



FIG. 6.

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EXHIBIT 15.

SALAD OR BERRY SET, CHINA.

Country of origin	Japan.
Value in Japan	96 cents.
Charges (transportation, insurance, freight, etc.)	15 cents.
Duty (rate, 55 per cent)	53 cents.
Landed cost in the United States	\$1. 64
Retail price in the United States	4. 75
Percentage of retail price to landed cost	189%

Article purchased from R. H. Macy & Co., New York City, May 22, 1922.

EXHIBIT 16.

MARBLE STATUE AND BRONZE CHAIR.

Country of origin	Germany.
Value in Germany	\$6. 08
Charges (transportation, insurance, freight, etc.) .....	. 97
Duty (rate, 15 per cent) .....	. 91
Landed cost in the United States	7. 96
Retail price in the United States	68. 00
Percentage of retail price to landed cost	753%

Article purchased from Schwartz Bros., 1454 Broadway, New York City, June 2, 1922.

For photograph see Figure 7, opposite page.

7-17-9-03

IMPORTED MERCHANDISE IN WHEEL AND WOODEN CHAIR

FOREIGN WHOLESALE SALES PRICE 1 6.08

RATE OF DUTY 12%

AMERICAN RETAIL SALES PRICE \$10.00

TELEPHONE NUMBER 100

Schwartz Bros

NEW YORK CITY

NEW YORK June 2nd

1000 Broadway at 41st Street

Sold to George H. Simmons

1 Bonyt Marble Table

Paid 6.00

Which

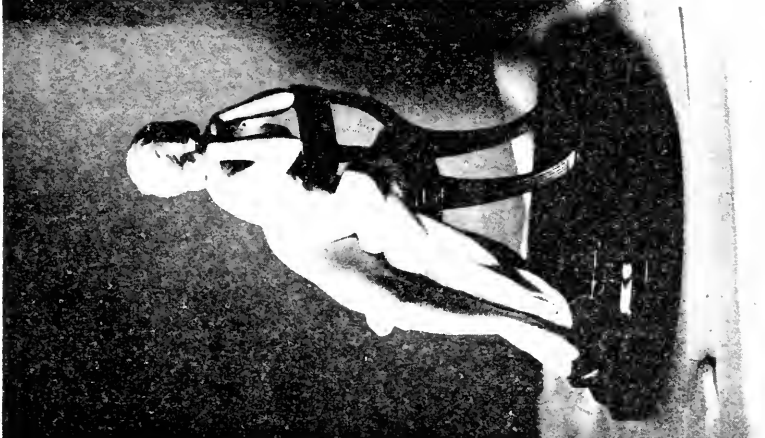


FIG. 7.

EXHIBIT 17.

MUSICAL ALARM CLOCK.

Country of origin.....	Germany.
Value in Germany.....	\$1. 18
Charges (transportation, insurance, freight, etc.).....	. 12
Duty (rate, 30 per cent).....	. 35 $\frac{4}{10}$
Landed cost in the United States.....	1. 65 $\frac{4}{10}$
Retail price in the United States.....	5. 00
Percentage of retail price to landed cost.....	202%

Article purchased from Morris Wortis, 174 Grand Street, Brooklyn, N. Y., June 5, 1922.

EXHIBIT 18.

CUCKOO CLOCK.

Country of origin.....	Germany.
Value in Germany.....	94 cents.
Charges (transportation, insurance, freight, etc.).....	4 $\frac{7}{10}$ cents.
Duty (rate, 30 per cent).....	28 cents.
Landed cost in the United States.....	\$1. 26 $\frac{7}{10}$
Retail price in the United States.....	22. 00
Percentage of retail price to landed cost.....	1636%

Article purchased from Peter Korn & Sons, Fifth Avenue and Fourteenth Street, New York City, June 2, 1922.

For photograph see Figure 8, opposite page.



FIG. 8.

EXHIBIT 19.

CHENILLE VEILING, SILK.

Country of origin	France.
Value in France (per yard)	10 $\frac{41}{100}$ cents.
Charges (transportation, insurance, freight, etc.)	1 $\frac{81}{100}$ cents.
Duty (rate, 60 per cent)	6 $\frac{24}{100}$ cents.
Landed cost in the United States	18 $\frac{46}{100}$ cents.
Retail price in the United States	50 cents.
Percentage of retail price to landed cost	170%

Articles purchased from John Wanamaker, New York City, June 7, 1922.

EXHIBIT 20.

LINEN TOWELS, HEMSTITCHED.

Country of origin	Ireland.
Value in Ireland (per dozen)	\$14. 82
Charges (transportation, insurance, freight, etc.) .....	. 52
Duty (rate, 35 per cent)	5. 18 $\frac{7}{10}$
Landed cost in the United States	20. 52 $\frac{7}{10}$
Retail price in the United States	65. 00
Percentage of retail price to landed cost	216%

Article purchased from James McCutcheon, Fifth Avenue and Thirtieth Street, New York City, May 16, 1922.

For photograph see Figure 9, opposite page.

EXHIBIT 21.

TABLE LAMP, ELECTRIC.

Country of origin.....	Germany.
Value in Germany.....	\$2. 60
Charges (transportation, insurance, freight, etc.).....	. 60
Duty (rate, 20 per cent).....	52
Landed cost in the United States.....	3. 72
Retail price in the United States.....	12. 00
Percentage of retail price to landed cost.....	219%

Article purchased from Oscar O. Friedlaender Co., 40 Murray Street, New York City, May 22, 1922.

EXHIBIT 22.

MARCEL IRON.

Country of origin.....	Germany.
Value in Germany.....	$9\frac{63}{100}$ cents.
Charges (transportation, insurance, freight, etc.).....	$\frac{96}{100}$ cent.
Duty (rate, 20 per cent).....	$1\frac{92}{100}$ cents.
Landed cost in the United States.....	$12\frac{51}{100}$ cents.
Retail price in the United States.....	\$1. 39
Percentage of retail price to landed cost.....	1012%

Article purchased from R. H. Macy & Co., New York City, May 22, 1922.

For photograph see Figure 10, opposite page.

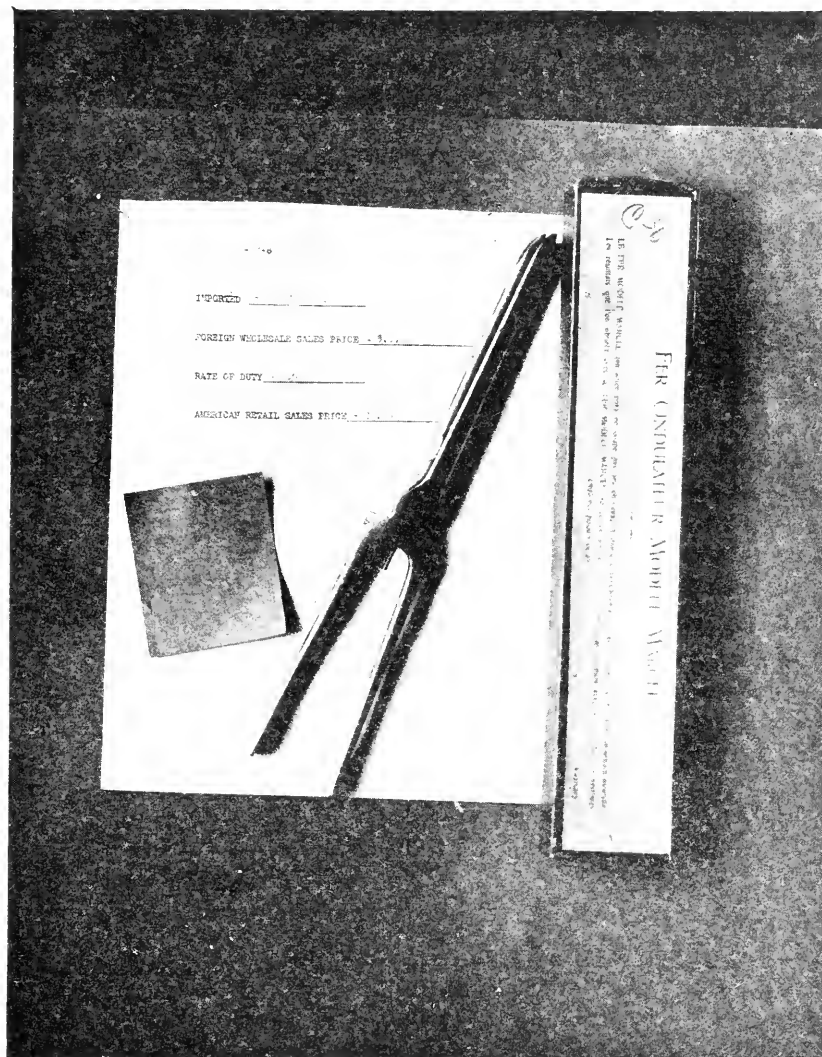


FIG. 10.

EXHIBIT 23.

"SPEARS" WILD WEST STENCIL (TOY).

Country of origin	Germany.
Value in Germany	3 $\frac{1}{10}$ cents.
Charges (transportation, insurance, freight, etc.)	9 $\frac{8}{10}$ cents.
Duty (rate, 35 per cent)	1 cent.
Landed cost in the United States	13 $\frac{9}{10}$ cents.
Retail price in the United States	50 cents.
Percentage of retail price to landed cost	260%

Article purchased from Terminal Toy Shop, New York City, 1922.

EXHIBIT 24.

JOINTED DOLL.

Country of origin	Germany.
Value in Germany	37 cents.
Charges (transportation, insurance, freight, etc.)	60 cents.
Duty (rate, 35 per cent)	13 cents.
Landed cost in the United States	\$1.10
Retail price in the United States	4.50
Percentage of retail price to landed cost	309%

Article purchased from F. A. O. Schwarz, Fifth Avenue and Thirty-first Street, New York City, May 31, 1922.

For photograph see Figure 11, opposite page.



FIG. 11.

EXHIBIT 25.

VALENCIENNES LACE (COTTON).

Country of origin	France.
Value in France (per yard)	$1\frac{1}{10}$ cents.
Charges (transportation, insurance, freight, etc.)	$\frac{11}{100}$ cent.
Duty (rate, 60 per cent and 7 cents per pound)	$\frac{76}{100}$ cent.
Landed cost in the United States	$1\frac{97}{100}$ cents.
Retail price in the United States	5 cents.
Percentage of retail price to landed cost	153%

Article purchased from Stern Bros., New York City (1922).

EXHIBIT 26.

AMBER BEADS.

Country of origin	Germany.
Value in Germany	62 cents.
Charges (transportation, insurance, freight, etc.)	$1\frac{6}{10}$ cents.
Duty (rate, 20 per cent)	$12\frac{4}{10}$ cents.
Landed cost in the United States	76 cents.
Retail price in the United States	\$12.50
Percentage of retail price to landed cost	1544%

Article purchased from Gimbel Bros., New York City, June 6, 1922.

For photograph see Figure 12, opposite page.

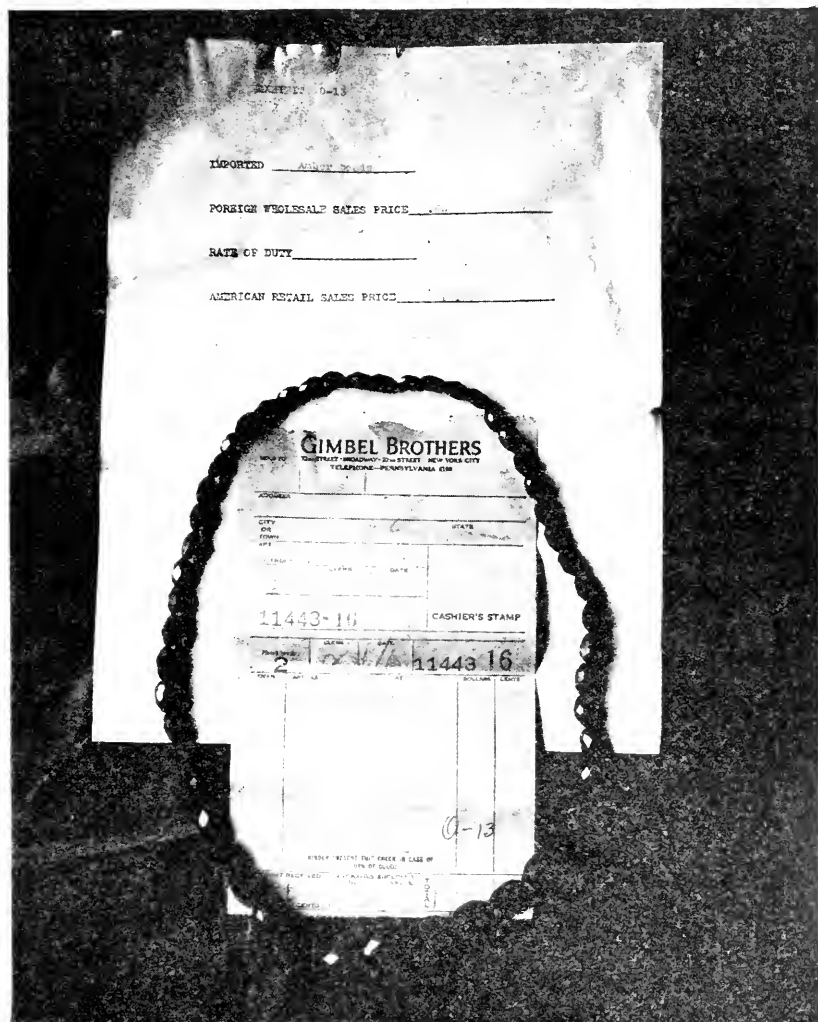


FIG. 12.

EXHIBIT 27.

PADLOCK.

Country of origin.....	Germany.
Value in Germany.....	2 $\frac{7}{10}$ cents.
Charges (transportation, insurance, freight, etc.).....	$\frac{43}{100}$ cent.
Duty (rate, 20 per cent).....	$\frac{54}{100}$ cent.
Landed cost in the United States.....	3 $\frac{67}{100}$ cents.
Retail price in the United States.....	25 cents.
Percentage of retail price to landed cost.....	581%

Article purchased from Louis Rice, 272 Bowery, New York City, May 26, 1922.

EXHIBIT 28.

LUNCH KIT.

Country of origin.....	Germany.
Value in Germany.....	34 cents.
Charges (transportation, insurance, freight, etc.).....	3 cents.
Duty (rate, 20 per cent).....	7 cents.
Landed cost in the United States.....	44 cents.
Retail price in the United States.....	\$1. 50
Percentage of retail price to landed cost.....	240%

Article purchased from Nev-A-Hone Razor Strop Co., 1382 Broadway, New York City, May 26, 1922.

For photograph see Figure 13, opposite page.

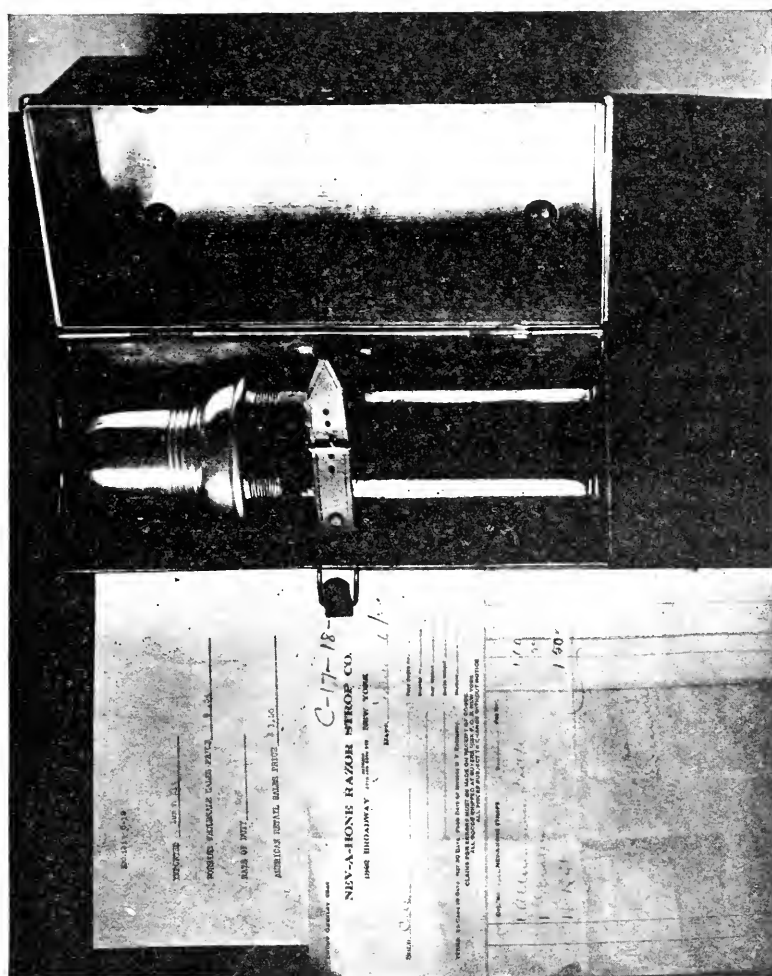


EXHIBIT 29.

CELERY SEED (PARIS GOLDEN SELF-BLEACHING).

(1½-ounce package.)

Country of origin	France.
Value in France	15 $\frac{2}{3}$ cents.
Charges (transportation, insurance, freight, etc.)	$\frac{2}{3}$ cent.
Duty (rate, free) .....	.....
Landed cost in the United States	16 $\frac{1}{3}$ cents.
Retail price in the United States	55 cents.
Percentage of retail price to landed cost	241%

Article purchased from Stumpp & Walter Co., 30 Barclay Street, New York City, June, 1922.

EXHIBIT 30.

WALKING CANE.

Country of origin	Germany.
Value in Germany	16 $\frac{8}{10}$ cents.
Charges (transportation, insurance, freight, etc.)	2 $\frac{4}{10}$ cents.
Duty (rate, 30 per cent)	5 cents.
Landed cost in the United States	24 $\frac{2}{10}$ cents.
Retail price in the United States	\$1.50
Percentage of retail price to landed cost	515%

Article purchased from D. Reid, 1478 Broadway, New York City, June 6, 1922.

For photograph see Figure 14, opposite page.

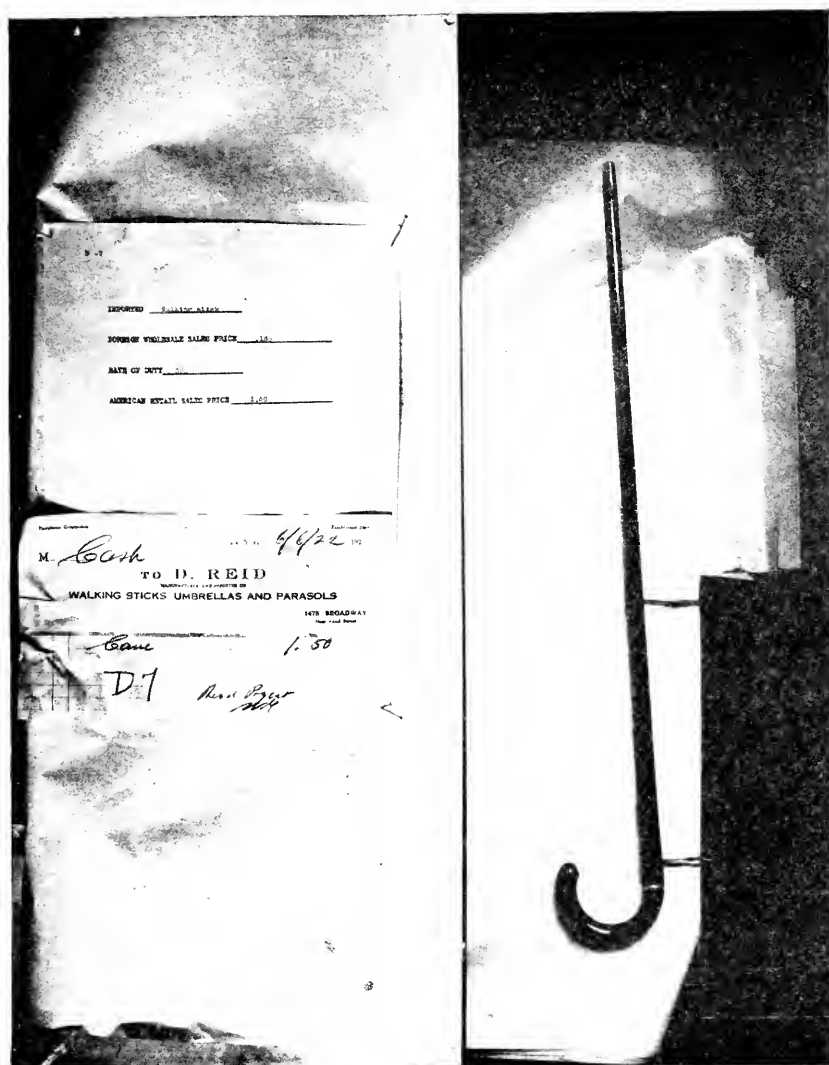


FIG. 14.

EXHIBIT 31.

CARROT SEED (SELECTED CHANTENAY).

(1-ounce package.)

Country of origin	Denmark.
Value in Denmark	$3\frac{2}{16}$ cents.
Charges (transportation, insurance, freight, etc.)	$\frac{6}{16}$ cent.
Duty (rate, 3 cents per pound)	$\frac{3}{16}$ cent.
Landed cost in the United States	$3\frac{11}{16}$ cents.
Retail price in the United States	20 cents.
Percentage of retail price to landed cost	452%

Article purchased from Stumpp & Walter Co., 30 Barclay Street,
New York City, June, 1922.

EXHIBIT 32.

CABBAGE SEED (COPENHAGEN MARKET).

(1 $\frac{1}{4}$ -ounce package.)

Country of origin	Denmark.
Value in Denmark	$1\frac{9.5}{100}$ cents.
Charges (transportation, insurance, freight, etc.)	$\frac{9}{100}$ cent.
Duty (rate, 6 cents per pound)	$\frac{6}{100}$ cent.
Landed cost in the United States	$2\frac{1}{10}$ cents.
Retail price in the United States	35 cents.
Percentage of retail price to landed cost	1567%

Article purchased from Stumpp & Walter Co., 30 Barclay Street,
New York City, June 12, 1922.

For photograph see Figure 15, opposite page.

EXHIBIT G - 13

IMPORTED CABBAGE CUBE (Copenhagen Market)FOREIGN WHOLESALE SALES PRICE 10.019 ~~10.019~~ (per quarter of)RATE OF DUTY 50 PER CENTAMERICAN RETAIL SALES PRICE 15.028 ~~15.028~~

FIG. 15.

EXHIBIT 33.

STRAW HAT, MAN'S.

Country of origin	England.
Value in England (each)	91 $\frac{8}{10}$ cents.
Charges (transportation, insurance, freight, etc.)	17 $\frac{7}{10}$ cents.
Duty (rate, 40 per cent)	36 $\frac{7}{10}$ cents.
Landed cost in the United States	\$1. 46 $\frac{2}{10}$
Retail price in the United States	4. 00
Percentage of retail price to landed cost	173%

Article purchased from John David, Broadway and Thirty-second Street, New York City, May 26, 1922.

EXHIBIT 34.

STRAW HAT, MAN'S.

Country of origin	Italy.
Value in Italy (each)	69 $\frac{2}{10}$ cents.
Charges (transportation, insurance, freight, etc.)	11 cents.
Duty (rate, 40 per cent)	27 $\frac{6}{10}$ cents.
Landed cost in the United States	\$1. 07 $\frac{8}{10}$
Retail price in the United States	4. 00
Percentage of retail price to landed cost	270%

Article purchased from Saks & Co., New York City, May 26, 1922.

For photograph, see Figure 16, opposite page.

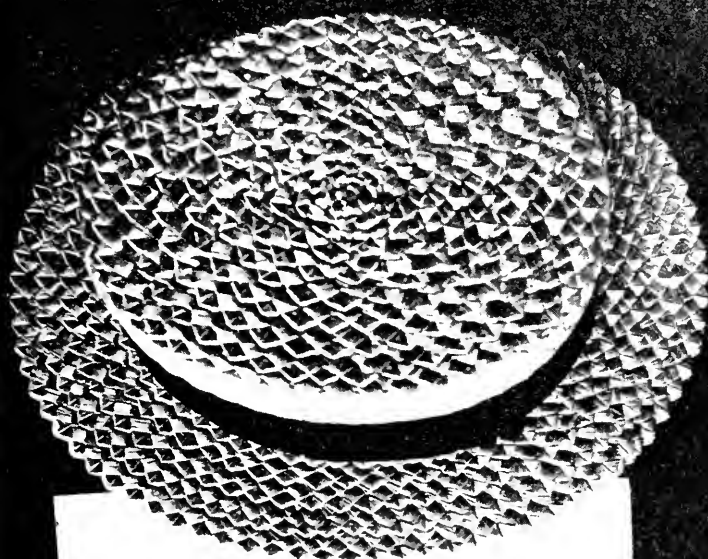


FIG. 16.

EXHIBIT 35.

LADIES' SCHMASCHEN GLOVES.

Country of origin	Germany.
Value in Germany (per pair)	$27\frac{9}{10}$ cents.
Charges (transportation, insurance, freight, etc.)	$2\frac{1}{2}$ cents.
Duty (rate, \$1 per dozen pairs)	$8\frac{3}{10}$ cents.
Landed cost in the United States	$38\frac{7}{10}$ cents.
Retail price in the United States	\$1. 00
Percentage of retail price to landed cost	156%

Article purchased from Stern & Greenberg, One hundred and third Street and Columbus Avenue, New York City (1922).

EXHIBIT 36.

STRAW HAT, MAN'S.

Country of origin	England.
Value in England (each)	\$1. 75
Charges (transportation, insurance, freight, etc.) .....	. 13½
Duty (rate, 40 per cent) .....	. 70
Landed cost in the United States	2. 58½
Retail price in the United States	7. 00
Percentage of retail price to landed cost	170%

Article purchased from John Wanamaker, New York City (1922).
For photograph see Figure 17, opposite page.

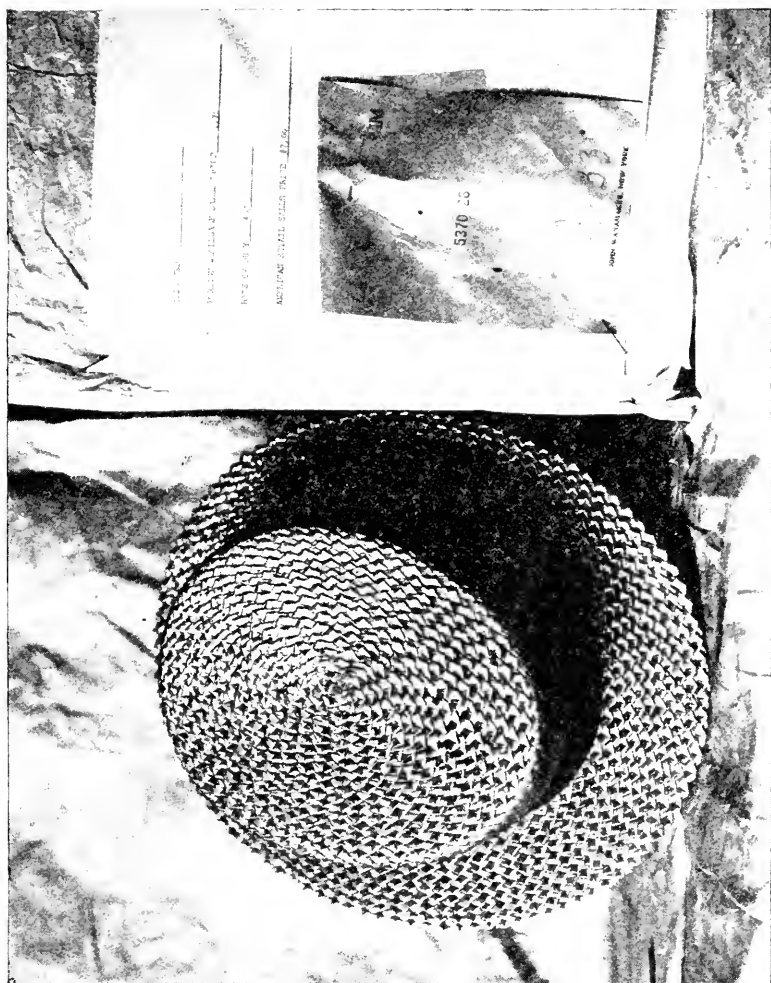


FIG. 17.

EXHIBIT 37.

CORONATION CORD, COTTON (6 YARDS).

Country of origin	Germany.
Value in Germany	$7\frac{1}{10}$ cents.
Charges (transportation, insurance, freight, etc.)	$\frac{9}{10}$ cent.
Duty (rate, 25 per cent)	$1\frac{7}{10}$ cents.
Landed cost in the United States	$9\frac{6}{10}$ cents.
Retail price in the United States	30 cents.
Percentage of retail price to landed cost	220%

Article purchased from Gimbel Bros., New York City (1922).

EXHIBIT 38.

LADIES' EMBROIDERED COTTON WAIST.

Country of origin	Austria.
Value in Austria	20 cents.
Charges (transportation, insurance, freight, etc.)	$7\frac{3}{4}$ cents.
Duty (rate, 60 per cent and 7 cents per pound)	$12\frac{1}{4}$ cents.
Landed cost in the United States	40 cents.
Retail price in the United States	\$1. 35
Percentage of retail price to landed cost	237%

Article purchased from Ernest Horvath, 2595 Broadway, New York City, June 7, 1922.

For photograph see Figure 18, opposite page.



FIG. 18.

EXHIBIT 39.

HAARLEM OIL.

Country of origin.....	Holland.
Value in Holland (per bottle).....	7 $\frac{8}{100}$ cents.
Charges (transportation, insurance, freight, etc.).....	$\frac{2.8}{100}$ cent.
Duty (rate, 20 per cent).....	1 $\frac{42}{100}$ cents.
Landed cost in the United States.....	8 $\frac{7.8}{100}$ cents.
Retail price in the United States.....	55 cents.
Percentage of retail price to landed cost.....	526%

Article purchased from M. Coward, New York City (1922).

EXHIBIT 40.

HAIR DRYER, ELECTRIC.

Country of origin.....	Germany.
Value in Germany.....	\$2.75
Charges (transportation, insurance, freight, etc.).....	.27 $\frac{1}{2}$
Duty (rate, 20 per cent).....	.55
Landed cost in the United States.....	3.57 $\frac{1}{2}$
Retail price in the United States.....	17.50
Percentage of retail price to landed cost.....	389%

Article purchased from Knickerbocker Electrolier Co., 807 Sixth Avenue, New York City, May 26, 1922.

For photograph see Figure 19, opposite page.

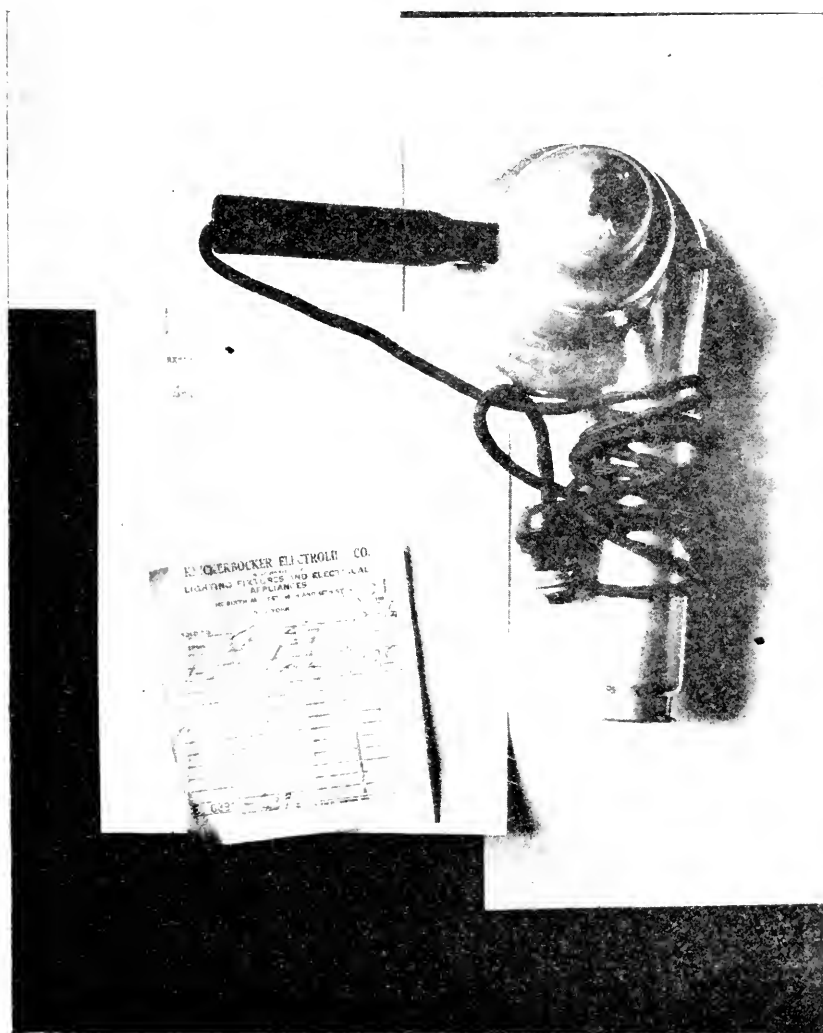


FIG. 19.

EXHIBIT 41.

FLASH-LIGHT BULB.

Country of origin	Germany.
Value in Germany (each)	2 cents.
Charges (transportation, insurance, freight, etc.)	$\frac{2.6}{100}$ cent.
Duty (rate, 30 per cent)	$\frac{6}{10}$ cent.
Landed cost in the United States	$2\frac{8.6}{100}$ cents.
Retail price in the United States	10 cents.
Percentage of retail price to landed cost.	249%

Article purchased from New York Central Supply Co., 64 Third Avenue, New York City, May 26, 1922.

EXHIBIT 42.

SAUCE POT, ALUMINUM (BERLIN).

Country of origin	Germany.
Value in Germany	$29\frac{7}{10}$ cents.
Charges (transportation, insurance, freight, etc.)	$2\frac{9}{10}$ cents.
Duty (rate, 25 per cent)	$7\frac{4}{10}$ cents.
Landed cost in the United States	40 cents.
Retail price in the United States	\$1.24
Percentage of retail price to landed cost	210%

Article purchased from R. H. Macy & Co., New York City, May 25, 1922.

For photograph see Figure 20, opposite page.

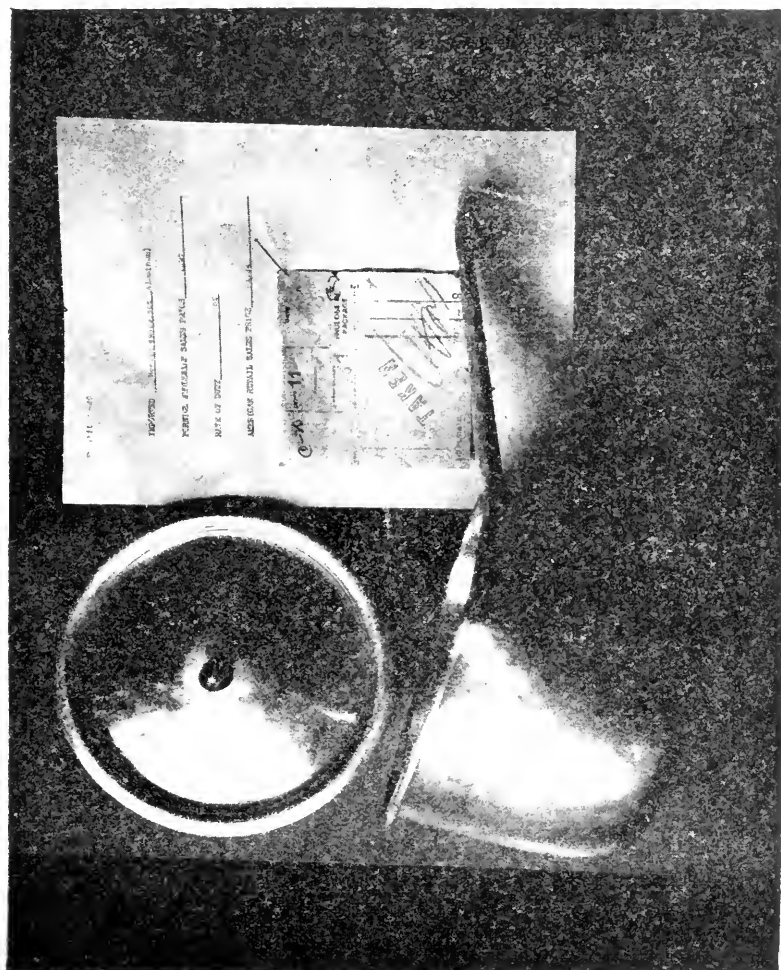


FIG. 20.

EXHIBIT 43.

BURNT-OUT LACE, COTTON.

Country of origin.....	Germany.
Value in Germany (per yard).....	10 $\frac{67}{100}$ cents.
Charges (transportation, insurance, freight, etc.)	1 $\frac{71}{100}$ cents.
Duty (rate, 60 per cent and 7 cents per pound).....	6 $\frac{1}{2}$ cents.
Landed cost in the United States.....	18 $\frac{88}{100}$ cents.
Retail price in the United States.....	70 cents.
Percentage of retail price to landed cost.....	270%

Article purchased from Oliver A. Olsen, 79th Street and Broadway, New York City, May 23, 1922.

EXHIBIT 44.

METAL-THREAD LACE.

Country of origin.....	France.
Value in France (per yard).....	57 $\frac{4}{10}$ cents.
Charges (transportation, insurance, freight, etc.)	5 $\frac{7}{10}$ cents.
Duty (rate, 60 per cent).....	34 $\frac{4}{10}$ cents.
Landed cost in the United States.....	97 $\frac{1}{2}$ cents.
Retail price in the United States.....	\$3.50
Percentage of retail price to landed cost.....	259%

Article purchased from Lord & Taylor, New York City (1922).

For photograph see Figure 21, opposite page.

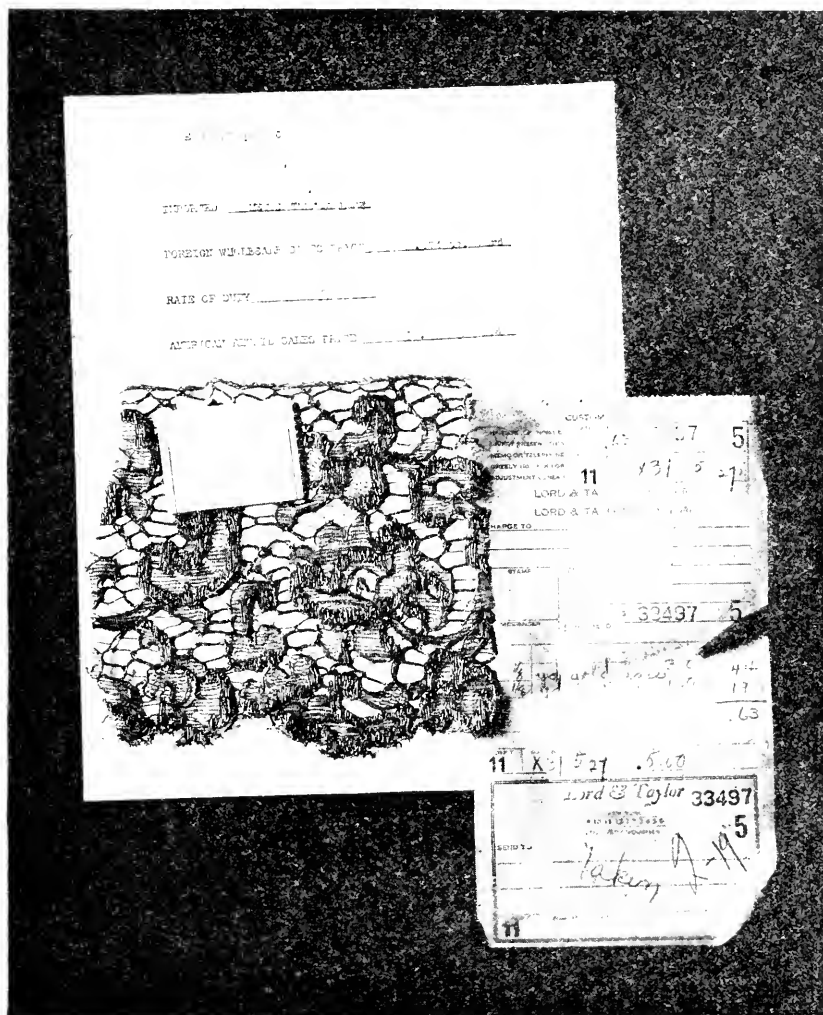


FIG. 21.

EXHIBIT 45.

BURNT-OUT LACE, COTTON.

Country of origin.....	Germany.
Value in Germany (per yard).....	5 $\frac{7}{10}$ cents.
Charges (transportation, insurance, freight, etc.).....	$\frac{9}{10}$ cent.
Duty (rate, 60 per cent and 7 cents per pound).....	3 $\frac{1}{2}$ cents.
Landed cost in the United States.....	10 $\frac{1}{10}$ cents.
Retail price in the United States.....	40 cents.
Percentage of retail price to landed cost.....	296%

Article purchased from Oliver A. Olsen, Seventy-ninth and Broadway, New York City, May 29, 1922.

EXHIBIT 46.

BURNT-OUT LACE, COTTON.

Country of origin.....	Germany.
Value in Germany (per yard).....	22 cents.
Charges (transportation, insurance, freight, etc.).....	2 cents.
Duty (rate, 60 per cent and 7 cents per pound).....	14 cents.
Landed cost in the United States.....	38 cents.
Retail price in the United States.....	\$1.95
Percentage of retail price to landed cost.....	413%

Article purchased from Lord & Taylor, New York City, May 27, 1922.

For photograph see Figure 22, opposite page.

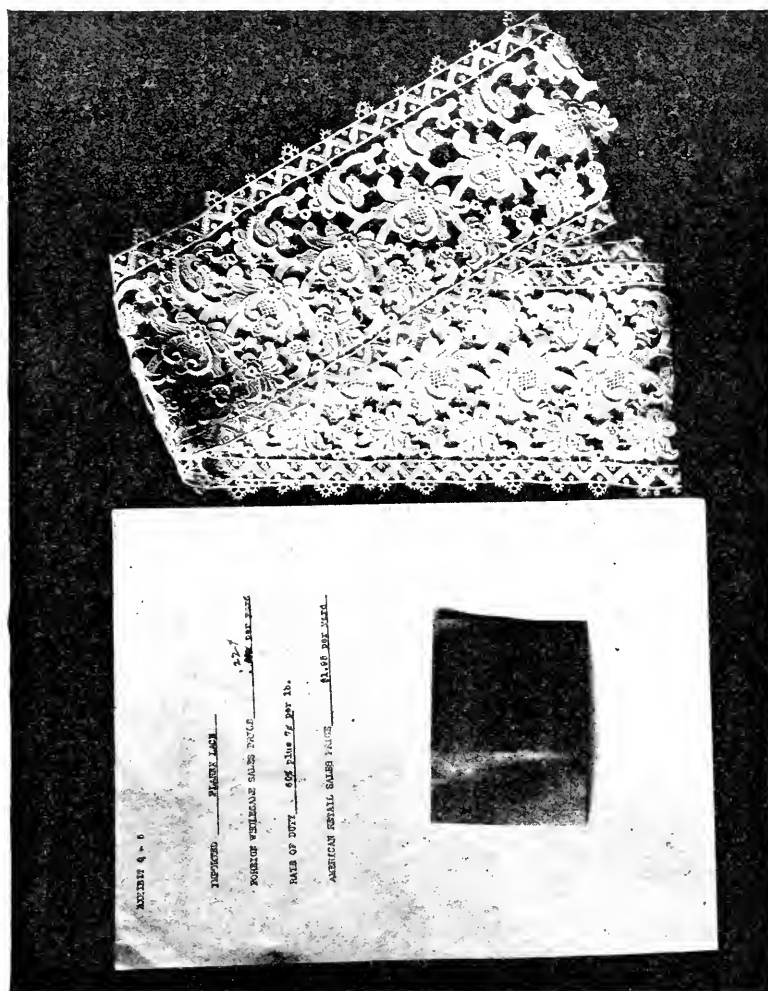


FIG. 22.

EXHIBIT 47.

TABLE CLOCK, METAL.

Country of origin	Germany.
Value in Germany	33 cents.
Charges (transportation, insurance, freight, etc.)	$1\frac{3}{10}$ cents.
Duty (rate, 30 per cent)	$9\frac{9}{10}$ cents.
Landed cost in the United States	$44\frac{3}{10}$ cents.
Retail price in the United States	\$1.98
Percentage of retail price to landed cost	347%

Article purchased from Pennsylvania Drug Co., Thirty-second Street and Seventh Avenue, New York City, May 26, 1922.

EXHIBIT 48.

CLOCK, 400-DAY.

Country of origin	Germany.
Value in Germany	\$1.70
Charges (transportation, insurance, freight, etc.)	.06
Duty (rate, 30 per cent)	.51
Landed cost in the United States	2.27
Retail price in the United States	30.00
Percentage of retail price to landed cost	1221%

Article purchased from Peter Korn & Sons, Fifth Avenue and Fourteenth Street, New York City, May 18, 1922.

For photograph, see Figure 23, opposite page.



FIG. 23.

EXHIBIT 49.

EGG CUTTER, ALUMINUM.

Country of origin.....	Germany.
Value in Germany.....	6 $\frac{4}{10}$ cents.
Charges (transportation, insurance, freight, etc.).....	$\frac{64}{100}$ cent.
Duty (rate, 20 per cent).....	1 $\frac{28}{100}$ cents.
Landed cost in the United States.....	8 $\frac{32}{100}$ cents.
Retail price in the United States.....	49 cents.
Percentage of retail price to landed cost.....	488%

Article purchased from Metropolitan Hardware Co., Church and Vesey Streets, New York City, June 1, 1922.

EXHIBIT 50.

SHEARS.

Country of origin.....	Germany.
Value in Germany (each).....	15 $\frac{4}{10}$ cents.
Charges (transportation, insurance, freight, etc.).....	1 $\frac{54}{100}$ cents.
Duty (rate, 30 per cent).....	4 $\frac{6}{10}$ cents.
Landed cost in the United States.....	21 $\frac{6}{10}$ cents.
Retail price in the United States.....	\$2. 65
Percentage of retail price to landed cost.....	1127%

Article purchased from Nev-A-Hone Razor Strop Co., 1382 Broadway, New York City, May 22, 1922.

For photograph, see Figure 24, opposite page.

EXHIBIT - C-2

IMPORTED - 873.65

FOREIGN WHOLESALE SALES PRICE - \$1.95 a dozen *154 each in*

RATE OF DUTY - 26%

AMERICAN RETAIL SALES PRICE - \$2.66 each or \$31.92 per dozen.

PROOF CHECKED BY

NEV-A-HONE RAZOR STROP CO.
 1042 BROADWAY NEW YORK

DATE: 11.1.2

QUANTITY: 154

TERMS: 2-1 CASH TO DATE, NET 30 DAYS FROM DATE OF INVOICE N.Y. CITY

CLAIMS FOR DEFECTS MUST BE MADE ON RECEIPT

ALL GOODS SHIPPED AT BUYER'S RISK

ALL PRICES SUBJECT TO CHANGE WITHOUT NOTICE

DOT NO. NEV-A-HONE STROPS

PEN DISC 284




FIG. 24.

EXHIBIT 51.

BAROMETER.

Country of origin.....	Germany.
Value in Germany.....	\$2. 82
Charges (transportation, insurance, freight, etc.).....	. 27
Duty (rate, 20 per cent).....	. 57
Landed cost in the United States.....	3. 66
Retail price in the United States.....	12. 00
Percentage of retail price to landed cost.....	228%

Article purchased from E. B. Meyrowitz, 520 Fifth Avenue, New York City, June 3, 1922.

EXHIBIT 52.

MICROSCOPE.

Country of origin.....	Germany.
Value in Germany.....	\$4. 00
Charges (transportation, insurance, freight, etc.).....	1. 54
Duty (rate, 25 per cent).....	1. 00
Landed cost in the United States.....	6. 54
Retail price in the United States.....	30. 00
Percentage of retail price to landed cost.....	358%

Article purchased from Aitchison & Co., 483 Fifth Avenue, New York City, May 24, 1922.

For photograph, see Figure 25, opposite page.

EXHIBIT 53.

CHINA TEA SET, 17 PIECES.

Country of origin	Japan.
Value in Japan	\$1.73
Charges (transportation, insurance, freight, etc.) .....	.44
Duty (rate, 55 per cent) .....	.95
Landed cost in the United States	3.12
Retail price in the United States	8.95
Percentage of retail price to landed cost	187%

Article purchased from Gimbel Bros., New York City, May 25, 1922.

EXHIBIT 54.

CHINA DINNER SET, 100-PIECE.

Country of origin	France.
Value in France	\$21.50
Charges (transportation, insurance, freight, etc.)	2.00
Duty (rate, 55 per cent)	11.80
Landed cost in the United States	35.30
Retail price in the United States	134.00
Percentage of retail price to landed cost	279%

Article purchased from R. H. Macy & Co., New York City, June, 1922.

For photograph, see Figure 26, opposite page.

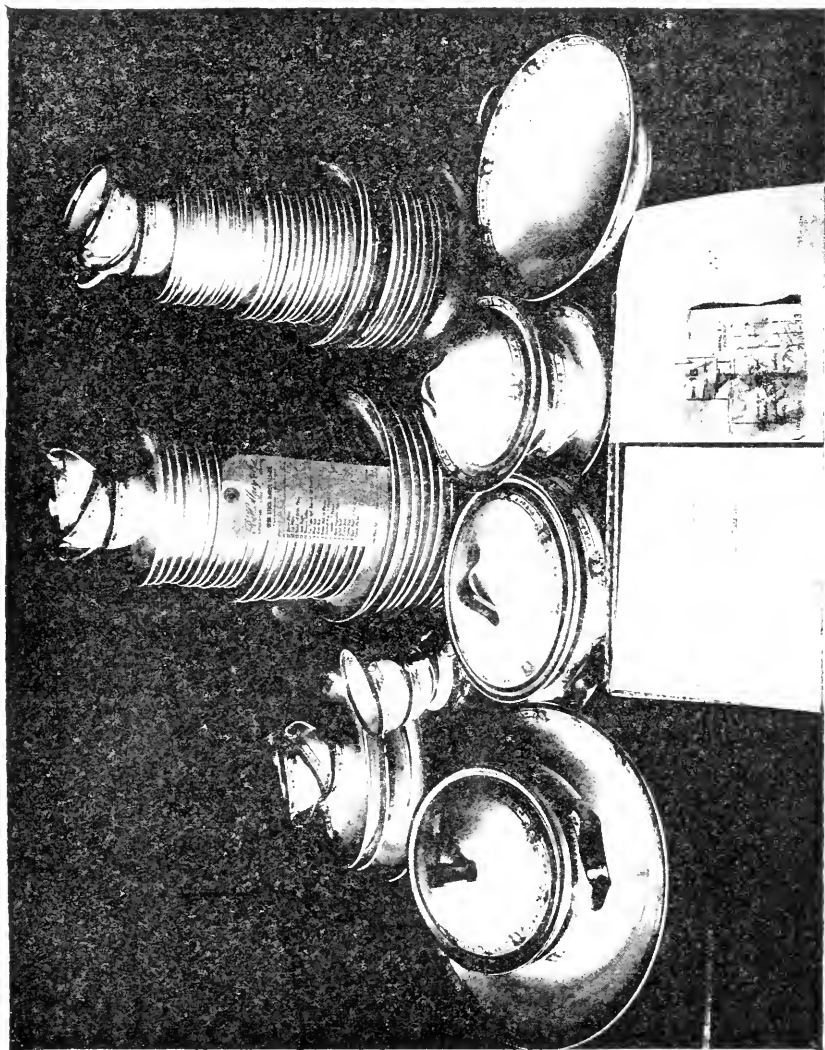


FIG. 26.

EXHIBIT 55.

VALENCIENNES LACE (COTTON).

Country of origin	France.
Value in France (per yard)	1 $\frac{6}{10}$ cents.
Charges (transportation, insurance, freight, etc.)	$\frac{1}{10}$ cent.
Duty (rate, 60 per cent and 7 cents per pound)	1 cent.
Landed cost in the United States	2 $\frac{7}{10}$ cents.
Retail price in the United States	8 cents.
Percentage of retail price to landed cost	196%

Article purchased from Stern Bros., New York City (1922).

EXHIBIT 56.

PEARL NECKLACE.

Country of origin	France.
Value in France	\$12.25
Charges (transportation, insurance, freight, etc.) .....	.98
Duty (rate, 35 per cent)	4.28
Landed cost in the United States ¹	18.26
Retail price in the United States	150.00
Percentage of retail price to landed cost	757%

Article purchased from B. Altman & Co., New York City, May 31, 1922.

For photograph see Figure 27, opposite page.

¹ Includes 75 cents cost for American clasp.

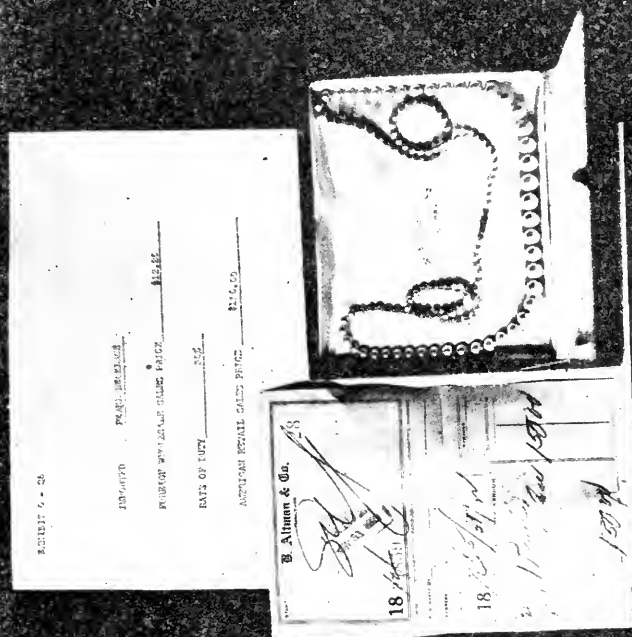


FIG. 27.

EXHIBIT 57.

CANDY JAR, BLUE CRYSTAL.

Country of origin.....	Czechoslovakia.
Value in Czechoslovakia.....	49 cents.
Charges (transportation, insurance, freight, etc.).....	11 cents.
Duty (rate, 45 per cent).....	22 cents.
Landed cost in the United States.....	82 cents.
Retail price in the United States.....	\$2. 50
Percentage of retail price to landed cost.....	200%

Article purchased from Stewart's Crystal Shop, 66 West Broadway, New York City, June 1, 1922.

EXHIBIT 58.

RAZOR HONE.

Country of origin.....	Yugoslavia.
Value in Yugoslavia.....	18 $\frac{7}{10}$ cents.
Charges (transportation, insurance, freight, etc.).....	2 $\frac{1}{10}$ cents.
Duty (rate, free).....	-----
Landed cost in the United States.....	20 $\frac{8}{10}$ cents.
Retail price in the United States.....	\$1. 00
Percentage of retail price to landed cost.....	380%

Article purchased from Sperry & Alexander Co., 79 Chambers Street, New York City, June 1, 1922.

For photograph see Figure 28, opposite page.

EXHIBIT B 22

IMPORTED Wine (Cognac)

FOREIGN WHOLESALE SALES PRICE _____

RATE OF DUTY _____

AMERICAN RETAIL SALES PRICE _____

Swaty-Stein "Alumin"

For 100
any kind
of metal
with 1000
times magnifying
power

Registered Schutzmarke

For 100
any kind
of metal
with 1000
times magnifying
power

Bought of **SPERRY & ALEXANDER COMPANY**

COMMERCIAL PHOTOGRAPHERS

PHOTOGRAPHIC WORK OF

EVERY DESCRIPTION

79 Chambers St.

1 Kane

Paid

100

100

FIG. 28.

EXHIBIT 59.

CHINA DINNER PLATE.

Country of origin	Germany.
Value in Germany	19 $\frac{1}{10}$ cents.
Charges (transportation, insurance, freight, etc.)	3 $\frac{1}{10}$ cents.
Duty (rate, 55 per cent)	10 $\frac{1}{2}$ cents.
Landed cost in the United States	32 $\frac{7}{10}$ cents.
Retail price in the United States	98 cents.
Percentage of retail price to landed cost	199%

Article purchased from R. H. Macy & Co., New York City, May 25, 1922.

EXHIBIT 60.

THERMOMETER, CLINICAL.

Country of origin	Germany.
Value in Germany	14 $\frac{6}{10}$ cents.
Charges (transportation, insurance, freight, etc.)	1 cent.
Duty (rate, 45 per cent)	6 $\frac{6}{10}$ cents.
Landed cost in the United States	22 $\frac{2}{10}$ cents.
Retail price in the United States	\$1. 50
Percentage of retail price to landed cost	575%

Article purchased from J. A. Hetherington, Forty-second Street and Vanderbilt Avenue, New York City, June 3, 1922.

For photograph see Figure 29, opposite page.

FIG. 29

IMPORTED _____

FOREIGN WHOLESALE SALES PRICE _____

RATE OF DUTY _____

AMERICAN RETAIL SALES PRICE _____

JAS. A. HETHERINGTON
... DRUGGIST ...
1220 STREET & VANDERBILT AVE.
NEW YORK.

ACCURATE
PHARMACEUTICAL AND
BACTERIOLOGICAL
ANALYSES

HETHERINGTON'S
URINAL TAPES
give constant result

SAND'S COLOGNE
Hightail's Refinement

CANDIES
FARR & TILFORD
PAGE & SHAW
ALLEGRETTE
MILLARD
BULLOCK

KODAKS
AND COMPLETE LINE
ACCESSORIES

FIG. 29.

EXHIBIT 61.

TOILET SOAP, UNPERFUMED.

Country of origin.....	France.
Value in France (per cake).....	10 cents.
Charges (transportation, insurance, freight, etc.).....	2 cents.
Duty (rate, 10 per cent).....	1 cent.
Landed cost in the United States.....	13 cents.
Retail price in the United States.....	60 cents.
Percentage of retail price to landed cost.....	361%

Article purchased from Fraser & Co., 5 East Forty-seventh Street, New York City (1922).

EXHIBIT 62.

DENTAL MIRROR.

Country of origin.....	Germany.
Value in Germany.....	$4\frac{6.2}{100}$ cents.
Charges (transportation, insurance, freight, etc.).....	$\frac{4.6}{100}$ cent.
Duty (rate, 30 per cent).....	$1\frac{3.8}{100}$ cents.
Landed cost in the United States.....	$6\frac{4.6}{100}$ cents.
Retail price in the United States.....	35 cents.
Percentage of retail price to landed cost.....	442%

Article purchased from S. Riegler, 210 East Twenty-third Street, New York City (1922).

For photograph see Figure 30, opposite page.

IMPORTED _____

FOREIGN WHOLESALE SALES PRICE _____

RATE OF DUTY _____

AMERICAN RETAIL SALES PRICE _____

S. Ricard
DENTAL DEPT.

DENTAL INSTRUMENTS, SUPPLIES AND SPECIALTIES
210 EAST 23RD STREET
Phone GRAMERCY 5130
TERMS CASH - NEW YORK

SOLD TO *C. M. L.* 101

J. M. L. 35

Paul +

OK +

P 34

Nº 2503

FIG. 30.

EXHIBIT 63.

CHINA VASE, HAND PAINTED, GOLD MEDALLION.

Country of origin.....	China.
Value in China.....	70 cents.
Charges (transportation, insurance, freight, etc.).....	8 cents.
Duty (rate, 55 per cent).....	38½ cents.
Landed cost in the United States.....	\$1. 16½
Retail price in the United States.....	3. 00
Percentage of retail price to landed cost.....	157%

Articles purchased from Soy Kee Co., 7 Mott Street, New York City, May 26, 1922.

EXHIBIT 64.

READING GLASS.

Country of origin.....	France.
Value in France.....	66 $\frac{3}{12}$ cents.
Charges (transportation, insurance, freight, etc.).....	13 $\frac{1}{3}$ cents.
Duty (rate, 25 per cent).....	16 $\frac{7}{12}$ cents.
Landed cost in the United States.....	96 $\frac{1}{6}$ cents.
Retail price in the United States.....	\$3. 50
Percentage of retail price to landed cost.....	264%

Article purchased from E. B. Meyrowitz, 520 Fifth Avenue New York City, June 3, 1922.

For photograph see Figure 31, opposite page.

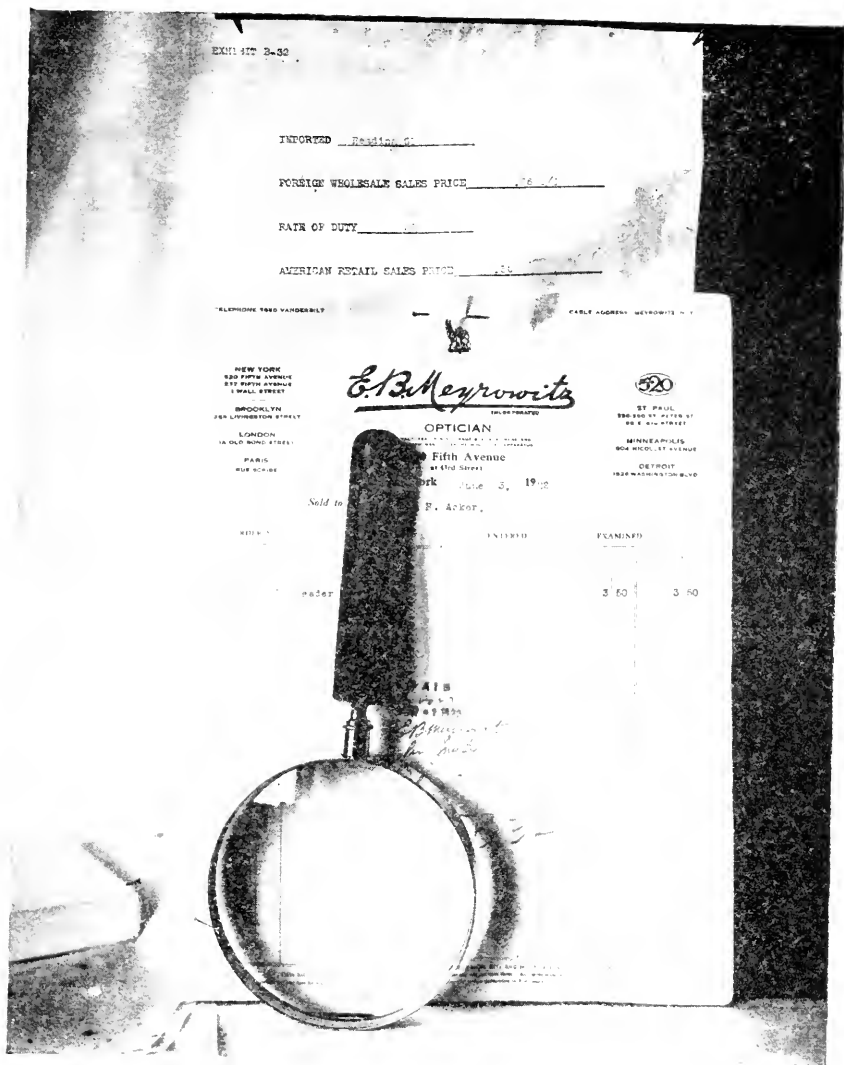


FIG. 31.

EXHIBIT 65.

RIFLE (22 CALIBER, BOLT ACTION).

Country of origin	Belgium.
Value in Belgium	\$1. 09
Charges (transportation, insurance, freight, etc.) .....	. 15
Duty (rate, 35 per cent) .....	. 38
Landed cost in the United States	1. 62
Retail price in the United States	10. 00
Percentage of retail price to landed cost	517%

Article purchased from Davega Bros., New York City, May 26, 1922.

EXHIBIT 66.

BIRD CAGE, WIRE.

Country of origin	Germany.
Value in Germany	\$1. 20
Charges (transportation, insurance, freight, etc.) .....	. 30
Duty (rate, 20 per cent) .....	. 24
Landed cost in the United States	1. 74
Retail price in the United States	11. 00
Percentage of retail price to landed cost	532%

Article purchased from W. Stoffregn, 124 Fourth Avenue, New York City, May 24, 1922.

For photograph see Figure 32, opposite page.

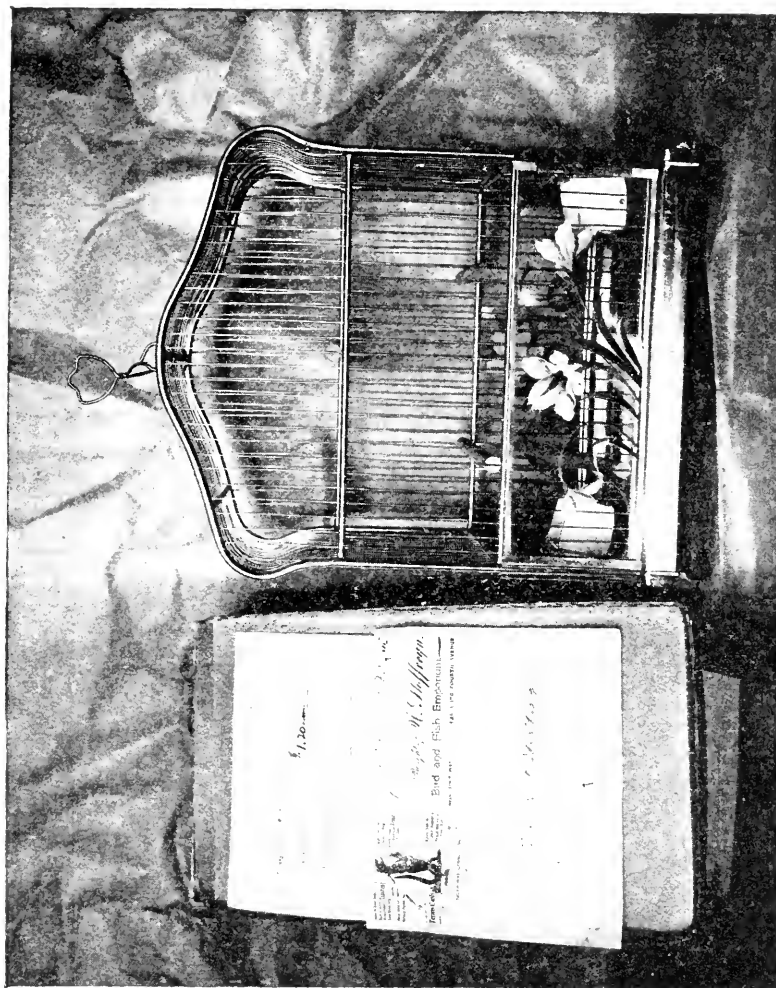


FIG. 32.

EXHIBIT 67.

CARVING SET.

Country of origin	Germany.
Value in Germany	\$2. 69
Charges (transportation, insurance, freight, etc.) .....	. 26 $\frac{9}{10}$
Duty (rate, 30 per cent) .....	. 80 $\frac{7}{10}$
Landed cost in the United States	3. 76 $\frac{6}{10}$
Retail price in the United States	15. 00
Percentage of retail price to landed cost	298%

Article purchased from Nev-A-Hone Razor Strop Co., 1382 Broadway, New York City, May 22, 1922.

EXHIBIT 68.

RAZOR.

Country of origin	Germany.
Value in Germany	20 $\frac{9}{10}$ cents.
Charges (transportation, insurance, freight, etc.)	2 $\frac{1}{10}$ cents.
Duty (rate, 55 per cent)	11 $\frac{1}{2}$ cents.
Landed cost in the United States	34 $\frac{1}{2}$ cents.
Retail price in the United States	\$5. 00
Percentage of retail price to landed cost	1345%

Article purchased from Parker & Battersby, 146 West Forty-second Street, New York City, May 22, 1922.

For photograph see Figure 33, opposite page.

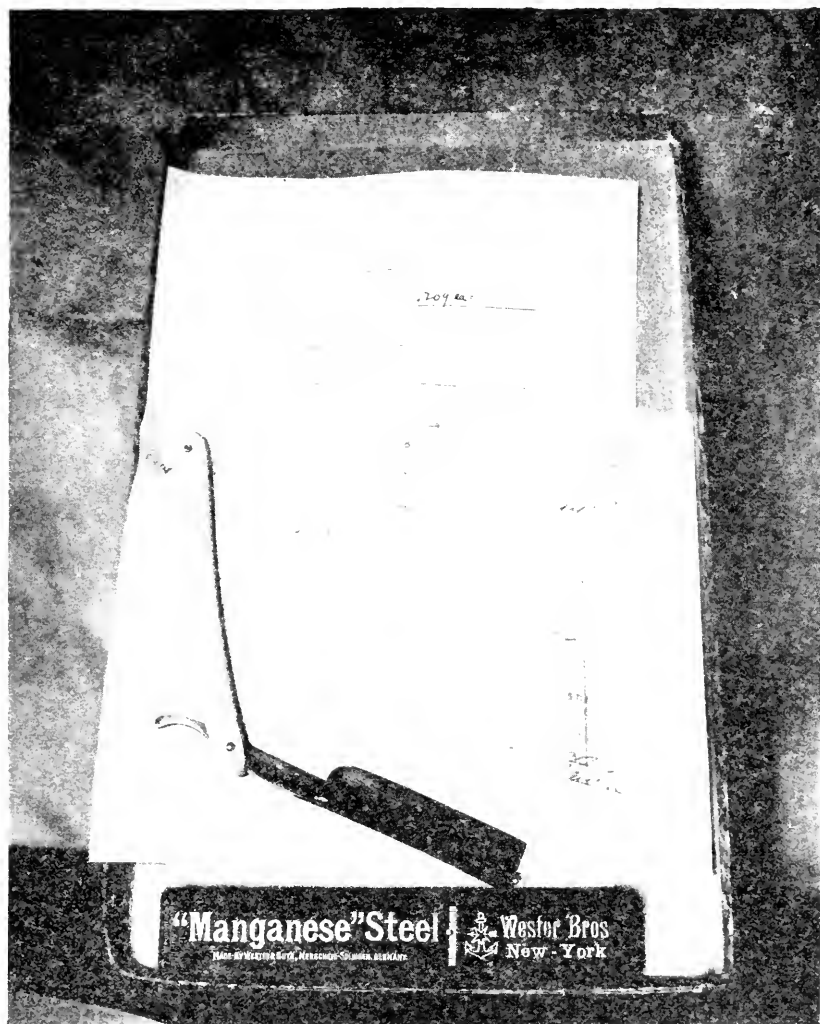


FIG. 33.

EXHIBIT 69.

COD LIVER OIL.

Country of origin.....	Norway.
Value in Norway (per pint).....	$4\frac{3.5}{100}$ cents.
Charges (transportation, insurance, freight, etc.).....	$2\frac{3.2}{100}$ cents.
Duty (rate, free).....	.....
Landed cost in the United States.....	$6\frac{6.7}{100}$ cents.
Retail price in the United States.....	\$1. 25
Percentage of retail price to landed cost.....	1774%

Article purchased from Fraser & Co., 5 East Forty-seventh Street, New York City (1922).

EXHIBIT 70.

HAIR CLIPPER.

Country of origin.....	Germany.
Value in Germany.....	13 cents.
Charges (transportation, insurance, freight, etc.).....	2 cents.
Duty (rate, 20 per cent).....	$2\frac{6}{100}$ cents.
Landed cost in the United States.....	$17\frac{6}{100}$ cents.
Retail price in the United States.....	85 cents.
Percentage of retail price to landed cost.....	383%

Article purchased from Bloomingdale Bros., Fifty-ninth Street and Third Avenue, New York City, May 26, 1922.

For photograph see Figure 34, opposite page.

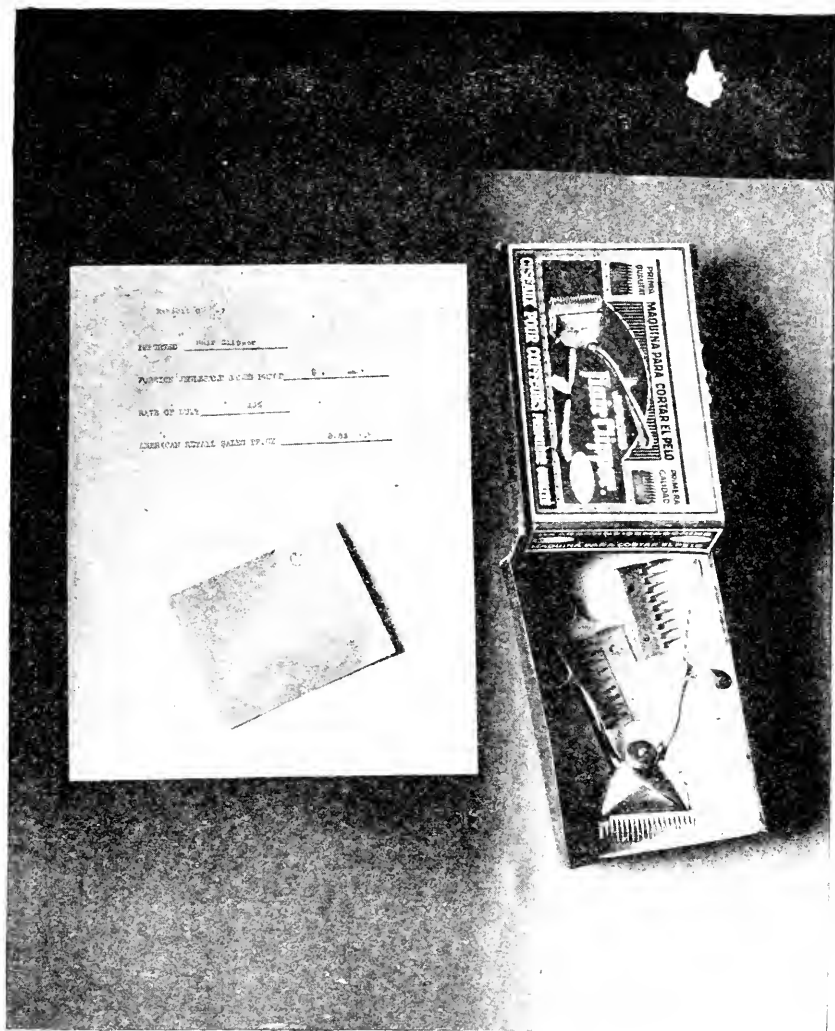


FIG. 34.

EXHIBIT 71.

GLASS ELECTRIC SHADE (FROSTILLA).

Country of origin.....	Germany.
Value in Germany.....	3 $\frac{92}{100}$ cents.
Charges (transportation, insurance, freight, etc.).....	2 $\frac{8}{100}$ cents.
Duty (rate, 45 per cent).....	1 $\frac{3}{4}$ cents.
Landed cost in the United States.....	7 $\frac{3}{4}$ cents.
Retail price in the United States.....	25 cents.
Percentage of retail price to landed cost.....	222%

Article purchased from Philip Libson Co., 143 Court Street, Brooklyn, N. Y., May 26, 1922.

EXHIBIT 72.

MAGNIFYING GLASS.

Country of origin.....	Germany.
Value in Germany.....	76 cents.
Charges (transportation, insurance, freight, etc.).....	26 cents.
Duty (rate, 30 per cent).....	22 cents.
Landed cost in the United States.....	\$1. 24
Retail price in the United States.....	\$12. 00
Percentage of retail price to landed cost.....	869%

Articles purchased from Schoenig Co., 8 East Forty-second Street, New York City, May 24, 1922.

For photograph see Figure 35, opposite page.

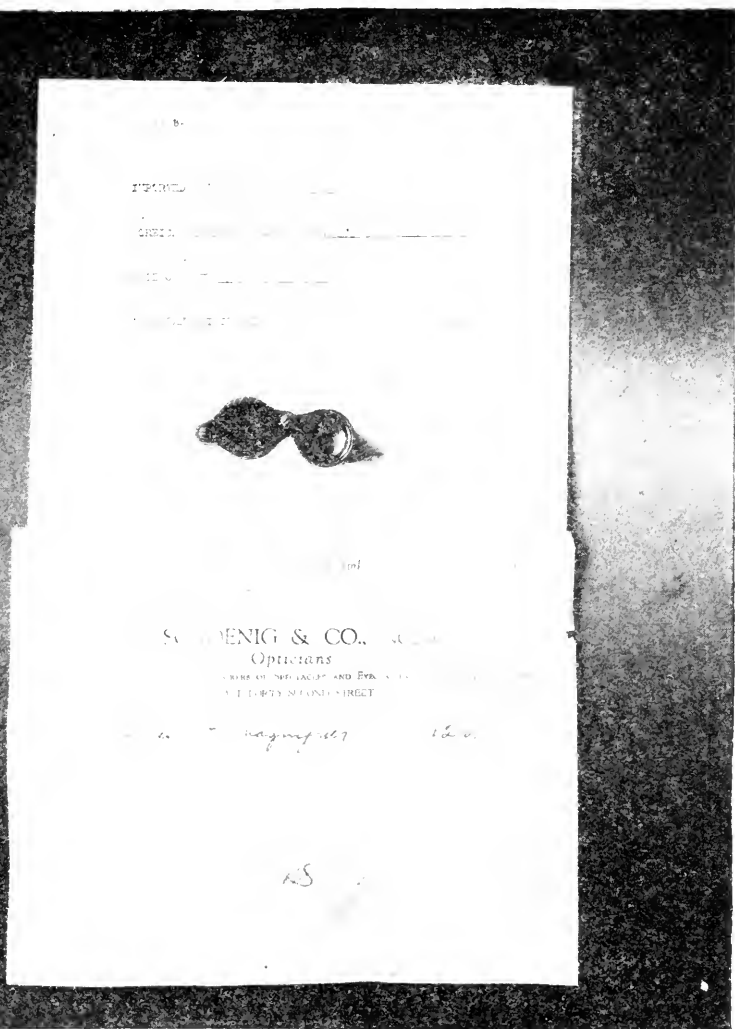


FIG. 35.

EXHIBIT 73.

VACUUM BOTTLE (PINT).

Country of origin.....	Germany.
Value in Germany.....	10 $\frac{4}{10}$ cents.
Charges (transportation, insurance, freight, etc.).....	1 cent.
Duty (rate, 45 per cent).....	4 $\frac{6}{10}$ cents.
Landed cost in the United States.....	16 cents,
Retail price in the United States.....	75 cents.
Percentage of retail price to landed cost.....	368%

Article purchased from Nev-A-Hone Razor Strop Co., 1382 Broadway, New York City, May 26, 1922.

EXHIBIT 74.

ALUMINUM TEASPOON.

Country of origin.....	Germany.
Value in Germany (each).....	$\frac{4.6}{100}$ cent.
Charges (transportation, insurance, freight, etc.).....	$\frac{4.2}{1000}$ cent.
Duty (rate, 20 per cent).....	$\frac{9}{100}$ cent.
Landed cost in the United States.....	$\frac{5.9}{100}$ cent.
Retail price in the United States.....	4 cents.
Percentage of retail price to landed cost.....	580%

Article purchased from R. H. Macy, New York City, May 25, 1922.
For photograph see Figure 36, opposite page.

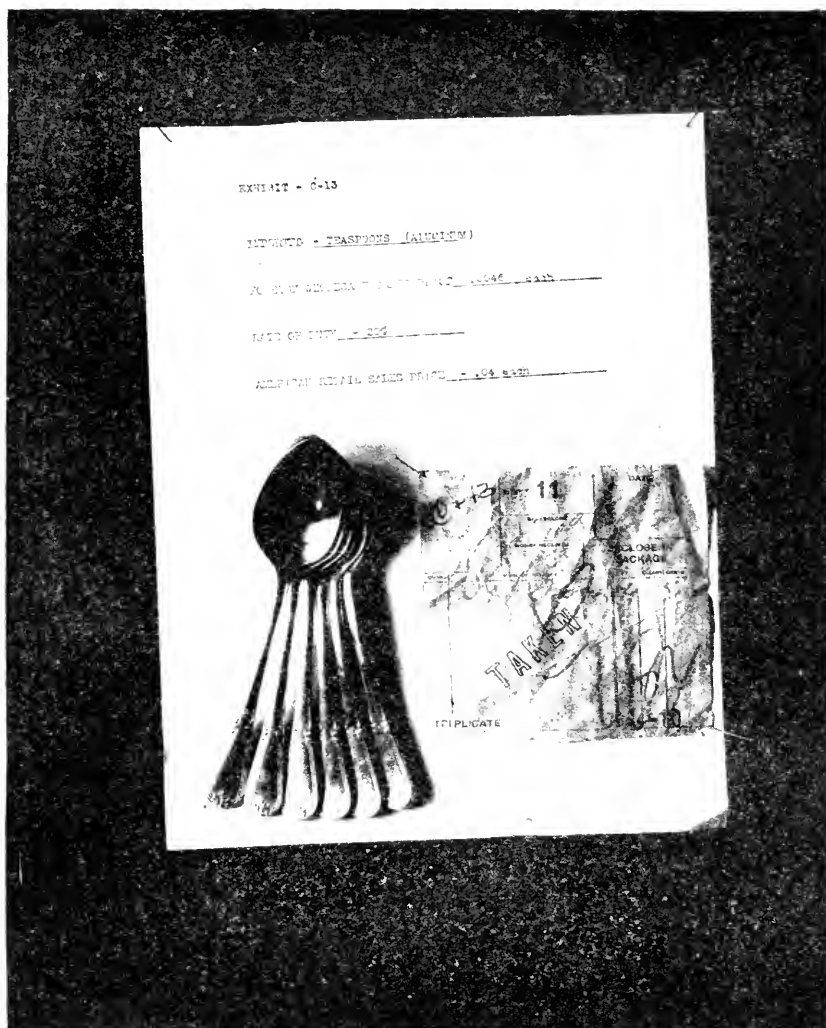


FIG. 36.

EXHIBIT 75.

THUMB TACKS, NO. 2 (IN BOX).

Country of origin	Germany.
Value in Germany (per box)	1 $\frac{285}{1000}$ cents.
Charges (transportation, insurance, freight, etc.)	$\frac{154}{1000}$ cent.
Duty (rate, 20 per cent)	$\frac{257}{1000}$ cent-
Landed cost in the United States	1 $\frac{696}{1000}$ cents.
Retail price in the United States	12 cents.
Percentage of retail price to landed cost	607%

Article purchased from New York Central Supply Co., 64 Third Avenue, New York City, May 26, 1922.

EXHIBIT 76.

TOOL SET (5 TOOLS ON A CARD).

Country of origin	Germany.
Value in Germany (per set)	4 $\frac{984}{1000}$ cents.
Charges (transportation, insurance, freight, etc.)	$\frac{498}{1000}$ cent.
Duty (rate, 20 per cent)	1 cent.
Landed cost in the United States	6 $\frac{482}{1000}$ cents.
Retail price in the United States	50 cents.
Percentage of retail price to landed cost	671%

Article purchased from Winchester Co., New York City, May 23, 1922.

For photograph, see Figure 37, opposite page.

EXHIBIT C 15

IMPORTED Tool Set (4 tools on card)

FOREIGN WHOLESALE SALES PRICE 5.00

RATE OF DUTY 50%

AMERICAN RETAIL SALES PRICE 7.50

B-7 F2L 015

C-15

THE WINCHESTER CO. Inc.

NEW YORK CITY

DATE 4/23/22

2542-44

ARTICLE

Tool Set

50 50

50

AMOUNT CLAIMED ON CHECK

50

FIG. 37.

EXHIBIT 77.

PLATED WATCH, MEN'S.

Country of origin.....	Switzerland.
Value in Switzerland.....	60 cents.
Charges (transportation, insurance, freight, etc.).....	-----
Duty (rate, 30 per cent).....	18 cents.
Landed cost in the United States.....	78 cents.
Retail price in the United States.....	\$3. 00
Percentage of retail price to landed cost.....	284%

Article purchased from H. Wortis, 242 Grand Street, Brooklyn, N. Y., June 5, 1922.

EXHIBIT 78.

SWISS WATCH (7-JEWEL).

Country of origin.....	Switzerland.
Value in Switzerland.....	\$1. 00
Charges (transportation, insurance, freight, etc.).....	. 01 $\frac{3}{4}$
Duty (rate, 30 per cent).....	. 30
Landed cost in the United States.....	1. 31 $\frac{3}{4}$
Retail price in the United States.....	9. 45
Percentage of retail price to landed cost.....	616%

Article purchased from Walter & Co., 182 Broadway, New York City, May 24, 1922.

For photograph see Figure 38, opposite page.

EXHIBIT 79.

BLANCO SHOE CLEANER.

Country of origin	England.
Value in England	6 $\frac{4}{10}$ cents.
Charges (transportation, insurance, freight, etc.)	$\frac{8}{10}$ cent.
Duty (rate, 15 per cent)	$\frac{9.6}{100}$ cent.
Landed cost in the United States	8 $\frac{1.6}{100}$ cents.
Retail price in the United States	25 cents.
Percentage of retail price to landed cost	206%

Article purchased from B. Cohen, 89 Christopher Street, New York City, June 3, 1922.

EXHIBIT 80.

WATCH, MEN'S NICKEL.

Country of origin	Germany.
Value in Germany	17 $\frac{6}{10}$ cents.
Charges (transportation, insurance, freight, etc.) .....	.....
Duty (rate, 30 per cent)	5 $\frac{3}{10}$ cents.
Landed cost in the United States	22 $\frac{9}{10}$ cents.
Retail price in the United States	\$1. 00
Percentage of retail price to landed cost	335%

Article purchased from Geo. Daly & Co. (Inc.), 46 East Fourteenth Street, New York City, May 25, 1922.

For photograph see Figure 39, opposite page.

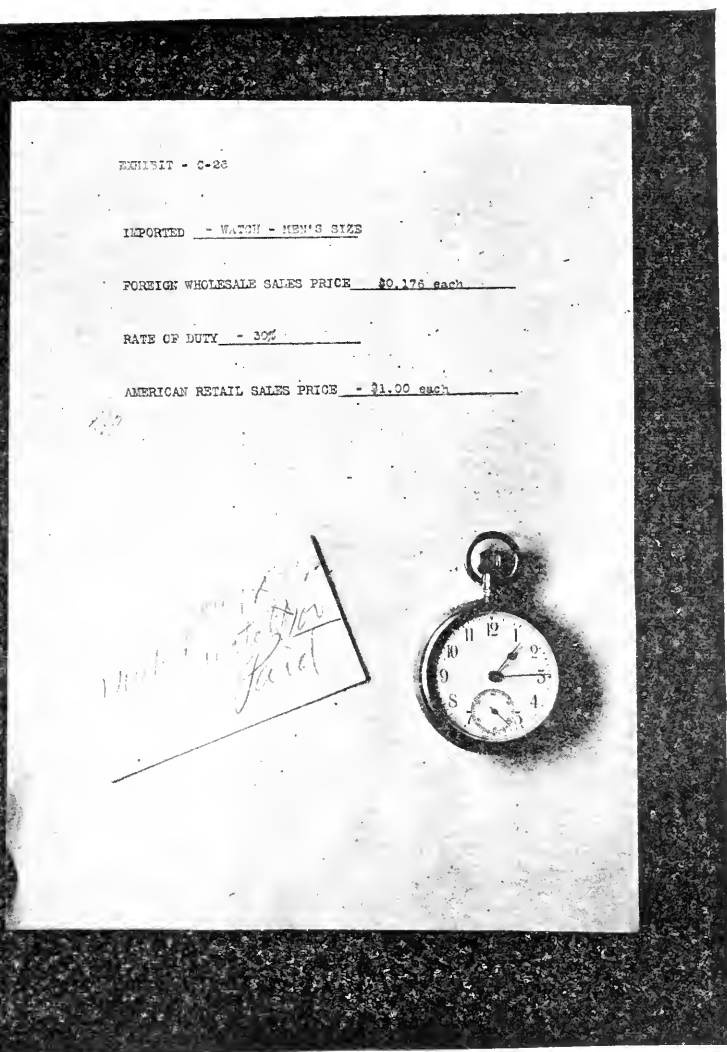


FIG. 39.

EXHIBIT 81.

POCKET KNIFE.

Country of origin	Germany.
Value in Germany	19 $\frac{3}{10}$ cents.
Charges (transportation, insurance, freight, etc.)	1 $\frac{9}{10}$ cents.
Duty (rate, 55 per cent)	10 $\frac{6}{10}$ cents.
Landed cost in the United States	31 $\frac{8}{10}$ cents.
Retail price in the United States	\$3. 00
Percentage of retail price to landed cost	843%

Article purchased from Nev-A-Hone Razor Strop Co., 1382 Broadway, New York City, May 22, 1922.

EXHIBIT 82.

POCKET KNIFE, METAL HANDLE (IN CASE).

Country of origin	Germany.
Value in Germany	57 $\frac{7}{10}$ cents.
Charges (transportation, insurance, freight, etc.)	5 $\frac{7}{10}$ cents.
Duty (rate, 55 per cent)	31 $\frac{7}{10}$ cents.
Landed cost in the United States	95 $\frac{17}{100}$ cents.
Retail price in the United States	\$8. 40
Percentage of retail price to landed cost	783%

Article purchased from Edward Weck & Son, 45 Nassau Street, New York City, May 26, 1922.

For photograph see Figure 40, opposite page.

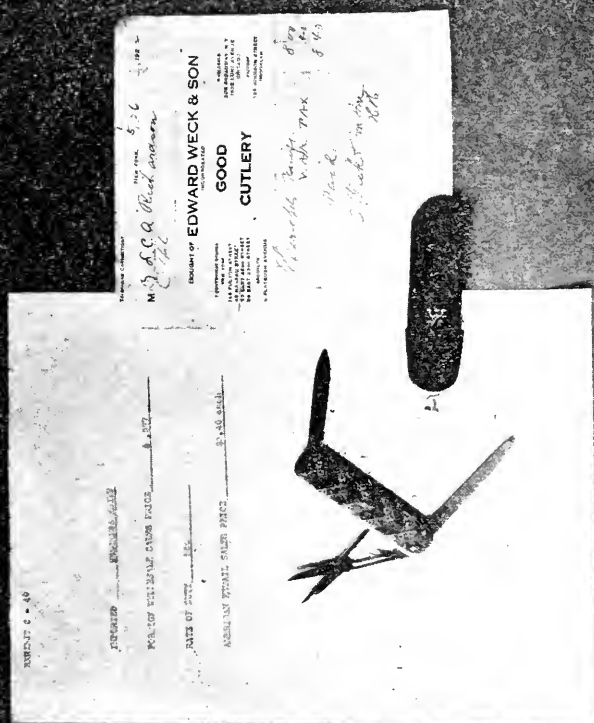


FIG. 40.

EXHIBIT 83.

ROUND METAL CLOCK.

Country of origin	Germany.
Value in Germany	20 cents.
Charges (transportation, insurance, freight, etc.)	$\frac{8}{10}$ cent.
Duty (rate, 30 per cent)	6 cents.
Landed cost in the United States	$26\frac{8}{10}$ cents.
Retail price in the United States	79 cents.
Percentage of retail price to landed cost	195%

Article purchased from Pennsylvania Drug Co., Thirty-second Street and Seventh Avenue (in the station), New York City, May 26, 1922.

EXHIBIT 84.

CARVED WOODEN CLOCK.

Country of origin	Germany.
Value in Germany	6 cents.
Charges (transportation, insurance, freight, etc.)	$\frac{3}{10}$ cent.
Duty (rate, 30 per cent)	$1\frac{8}{10}$ cents.
Landed cost in the United States	$8\frac{1}{10}$ cents.
Retail price in the United States	\$2. 00
Percentage of retail price to landed cost	2370%

Article purchased from Peter Korn & Sons, Fifth Avenue and Fourteenth Street, New York City, June 2, 1922.

For photograph see Figure 41, opposite page.

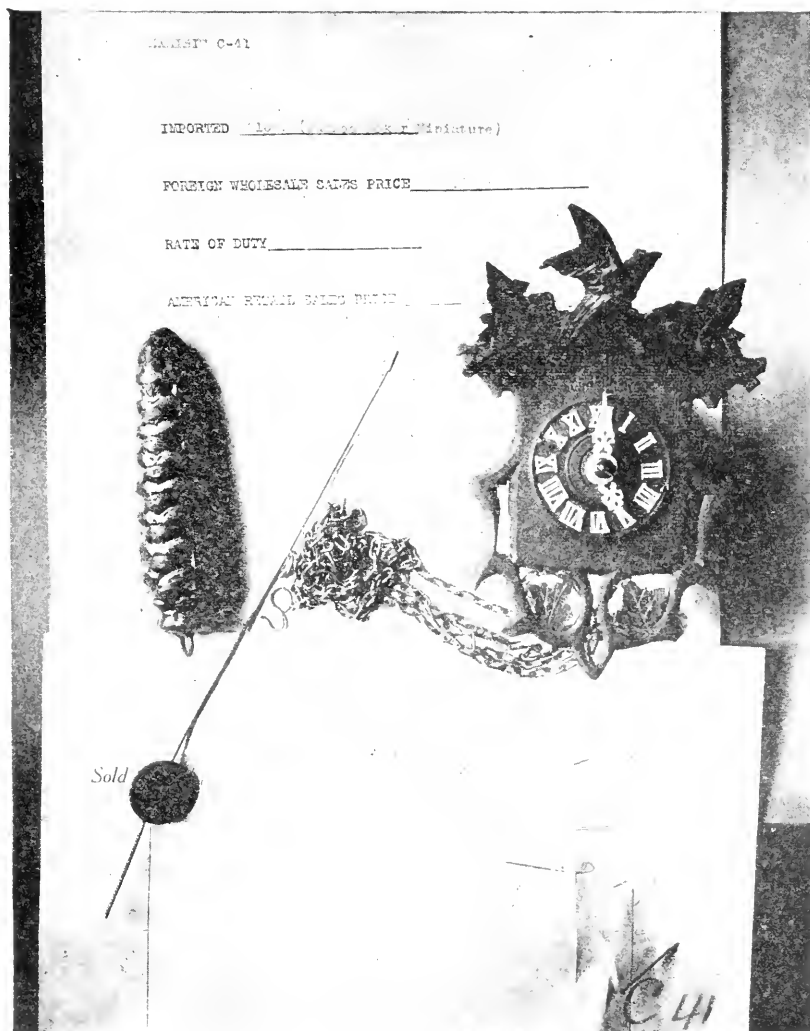


FIG. 41.

EXHIBIT 85.

DOG MUZZLE, LEATHER.

Country of origin	Germany.
Value in Germany	$4\frac{2}{10}$ cents,
Charges (transportation, insurance, freight, etc.)	3 cents.
Duty (rate, 30 per cent)	$1\frac{3}{10}$ cents.
Landed cost in the United States	$8\frac{1}{2}$ cents.
Retail price in the United States	\$1. 50
Percentage of retail price to landed cost	1664%

Article purchased from Long Island Bird Store, Brooklyn, N. Y., June 1, 1922.

EXHIBIT 86.

METAL POT CLOTH.

Country of origin	Germany.
Value in Germany (each)	$2\frac{3}{10}$ cents.
Charges (transportation, insurance, freight, etc.)	$\frac{1}{4}$ cent.
Duty (rate, 40 per cent)	$\frac{9}{10}$ cent.
Landed cost in the United States	$3\frac{4}{10}$ cents.
Retail price in the United States	12 cents
Percentage of retail price to landed cost	247%

Article purchased from Lewis & Conger, Forty-fifth Street and Sixth Avenue, New York City (1922).

For photograph see Figure 42, opposite page.

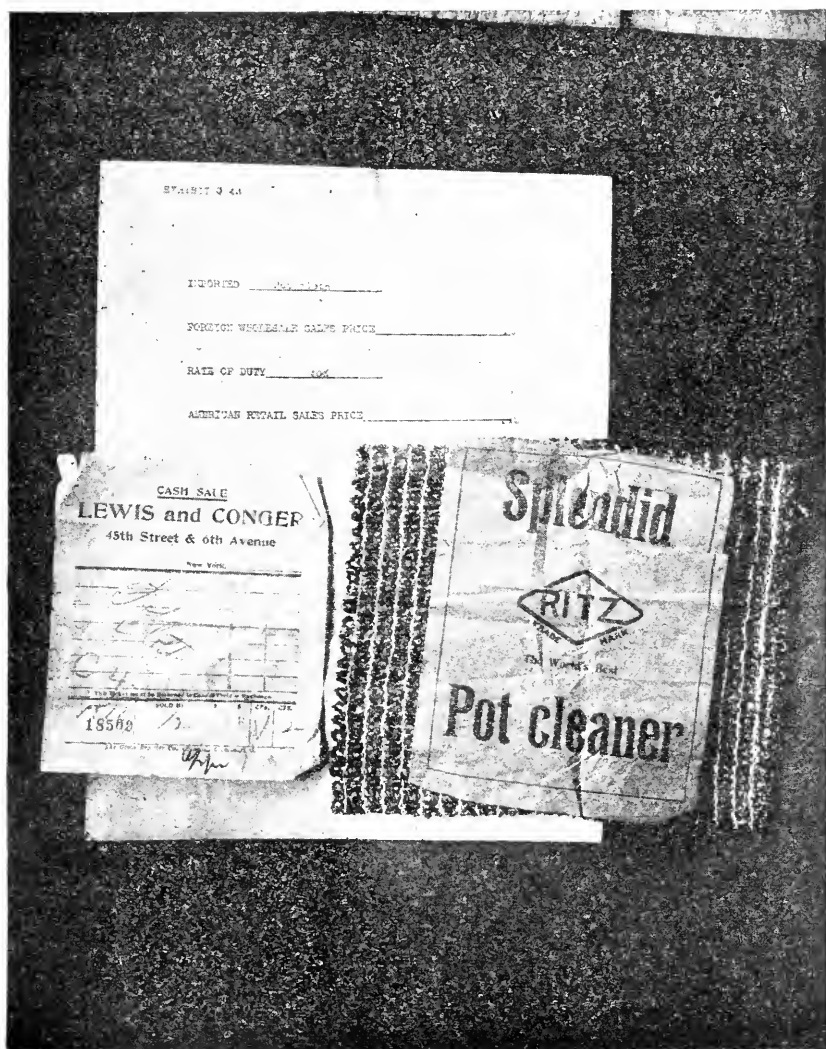


FIG. 42.

EXHIBIT 87.

BUTTONS, VEGETABLE IVORY (12-BUTTON CARD).

Country of origin	Germany.
Value in Germany (per card of 12 buttons)	$\frac{6}{100}$ cent.
Charges (transportation, insurance, freight, etc.)	$\frac{6}{100}$ cent.
Duty (rate, 45 per cent)	$\frac{27}{100}$ cent.
Landed cost in the United States	$\frac{93}{100}$ cent.
Retail price in United States	25 cents.
Percentage of retail price to landed cost	2588%

Article purchased from Stern Bros., New York City, June 2, 1922.

EXHIBIT 88.

SEWING BASKET (LEATHER AND WICKER).

Country of origin	Germany.
Value in Germany	\$1. 26
Charges (transportation, insurance, freight, etc.) .....	. 38
Duty (rate, 30 per cent) .....	. 37 $\frac{8}{100}$
Landed cost in the United States	2. 01 $\frac{8}{100}$
Retail price in the United States	7. 54
Percentage of retail price to landed cost	274%

Article purchased from R. H. Macy & Co., New York City, June 1, 1922.

For photograph see Figure 43, opposite page.

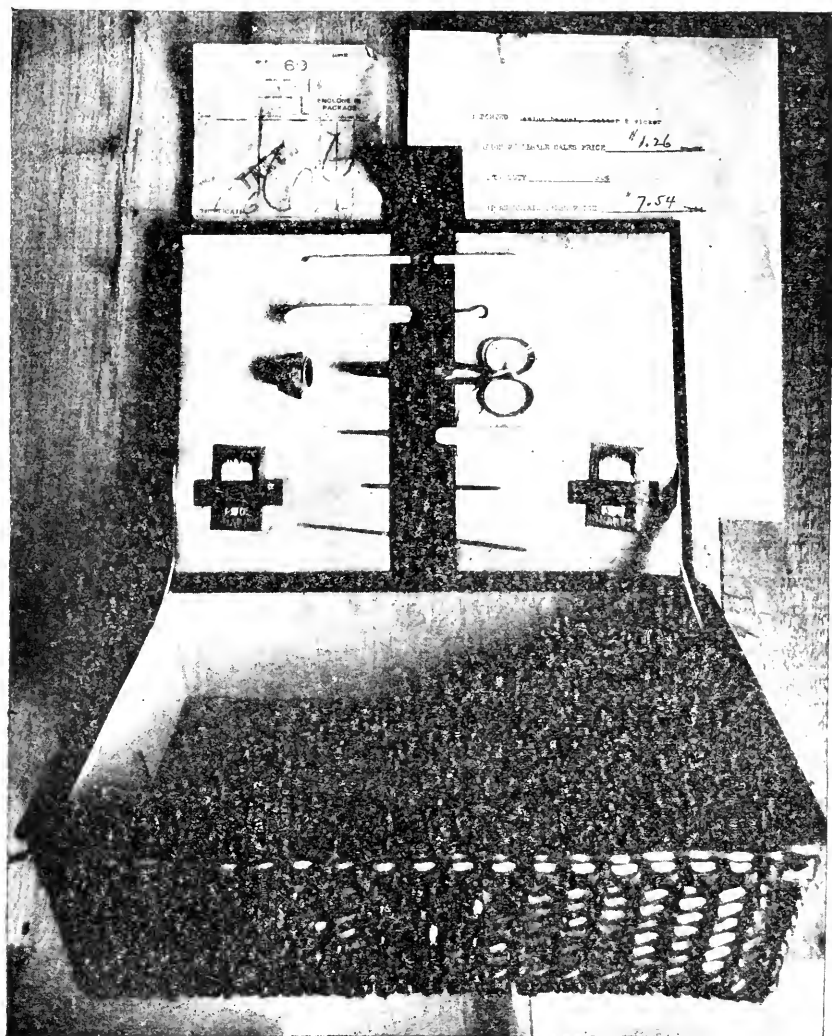


FIG. 43.

EXHIBIT 89.

BISCUITS AMARETTI (ALMOND MACAROONS).

Country of origin	Italy.
Value in Italy (per pound)	18 $\frac{4}{10}$ cents.
Charges (transportation, insurance, freight, etc.)	$\frac{2}{10}$ cent.
Duty (rate, 25 per cent)	4 $\frac{6}{10}$ cents.
Landed cost in the United States	23 $\frac{2}{10}$ cents.
Retail price in the United States	\$1. 00
Percentage of retail price to landed cost	331%

Article purchased from L. Bergonzi & Co., 132 Bleecker Street,
New York City, June 2, 1922.

EXHIBIT 90.

APOLLINARIS WATER.

Country of origin	Germany.
Value in Germany (per bottle)	2 $\frac{4}{10}$ cents.
Charges (transportation, insurance, freight, etc.)	1 $\frac{8}{10}$ cents.
Duty (rate 15 cents dozen bottles, 10 per cent on bottle) ..	1 $\frac{1}{2}$ cents.
Landed cost in the United States	5 $\frac{7}{10}$ cents.
Retail price in the United States	24 cents.
Percentage of retail price to landed cost	321%

Article purchased from Park & Tilford, New York City, May 31,
1922.

For photograph, see Figure 44, opposite page.

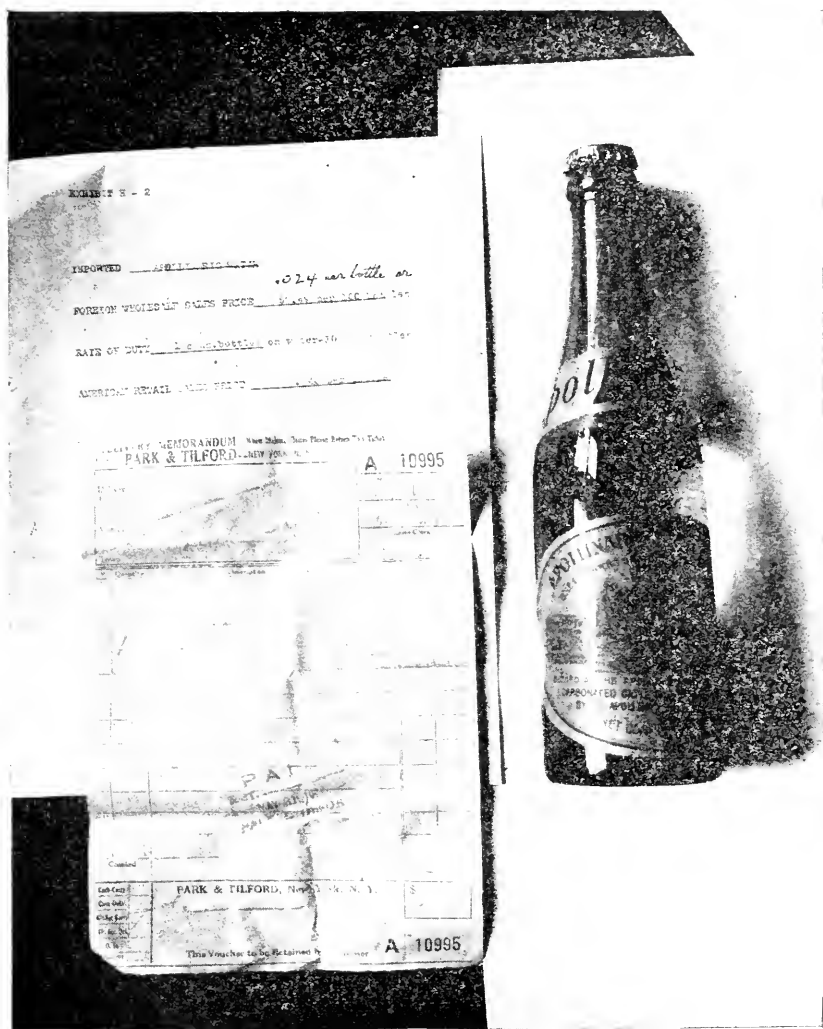


FIG. 41.

EXHIBIT 91.

GENTLEMAN'S BELT, COWHIDE, BRASS BUCKLE.

Country of origin	England.
Value in England	47 $\frac{7}{10}$ cents.
Charges (transportation, insurance, freight, etc.)	3 $\frac{8}{10}$ cents.
Duty (rate, 50 per cent)	14 $\frac{2}{10}$ cents.
Landed cost in the United States	65 cents.
Retail price in the United States	\$2. 00
Percentage of retail price to landed cost	208%

Article purchased from Martin & Martin, 618 Fifth Avenue, New York City, June 2, 1922.

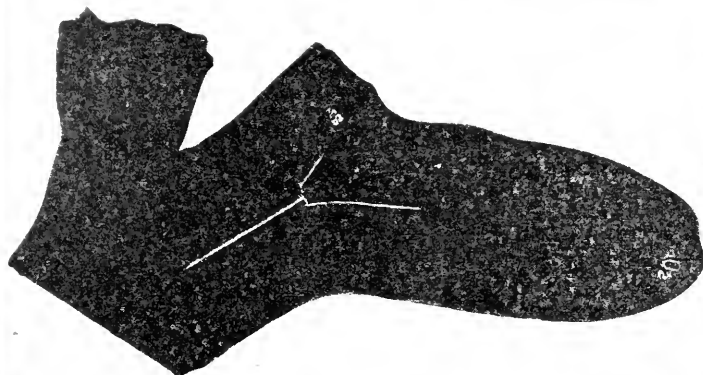
EXHIBIT 92.

MEN'S CLOCKED HOSE, COTTON.

Country of origin	Germany.
Value in Germany	12 $\frac{1}{10}$ cents.
Charges (transportation, insurance, freight, etc.)	1 $\frac{1}{4}$ cents.
Duty (rate, 50 per cent and 7 cents per pound)	6 $\frac{1}{2}$ cents.
Landed cost in the United States	19 $\frac{8.5}{100}$ cents.
Retail price in the United States	65 cents.
Percentage of retail price to landed cost	227%

Article purchased from J. P. Carey & Co., Grand Central Terminal, New York City, May 29, 1922.

For photograph see Figure 45, opposite page.



1. QUANTITY _____
 2. PRICE _____
 3. TOTAL _____
 4. DATE OF ORDER _____
 5. NAME OF AGENT _____
 6. ADDRESS _____
 7. CITY _____
 8. STATE _____
 9. COUNTRY _____
 10. TELEPHONE _____
 11. FAX _____
 12. E-MAIL _____
 13. COMMENTS _____
 14. SIGNATURE _____
 15. DATE _____



IMPORTED MERCHANDISE AND RETAIL PRICES

FIG. 45.

EXHIBIT 93.

TABLE COVER, COTTON (JAPANESE).

Country of origin	Japan.
Value in Japan	76 $\frac{41}{100}$ cents.
Charges (transportation, insurance, freight, etc.)	11 $\frac{67}{100}$ cents.
Duty (rate, 30 per cent)	22 $\frac{92}{100}$ cents.
Landed cost in the United States	\$1. 11
Retail price in the United States	3. 50
Percentage of retail price to landed cost	215%

Article purchased from Gimbel Bros., New York City, May 26, 1922.

EXHIBIT 94.

POLISHING CLOTH, COTTON.

Country of origin	Germany.
Value in Germany	4 $\frac{8}{10}$ cents.
Charges (transportation, insurance, freight, etc.)	$\frac{3}{4}$ cent.
Duty (rate, 25 per cent)	1 $\frac{2}{10}$ cents.
Landed cost in the United States	6 $\frac{3}{4}$ cents.
Retail price in the United States	30 cents.
Percentage of retail price to landed cost	344 $\frac{7}{10}$ %

Article purchased from Gimbel Bros., New York City, June 1, 1922.

For photograph see Figure 46, opposite page.

EXHIBIT 95.

"KEY OF HEAVEN" (BIBLE).

Country of origin.....	Belgium.
Value in Belgium.....	42 $\frac{3}{10}$ cents.
Charges (transportation, insurance, freight, etc.).....	4 $\frac{4}{10}$ cents.
Duty (rate, 15 per cent).....	6 $\frac{3}{10}$ cents.
Landed cost in the United States.....	53 cents.
Retail price in the United States.....	\$1.45
Percentage of retail price to landed cost.....	173%

Article purchased from Benziger Bros., New York City (1922).

EXHIBIT 96.

SCRUB CLOTH, COTTON.

Country of origin.....	Germany.
Value in Germany (each).....	4 $\frac{7.5}{100}$ cents.
Charges (transportation, insurance, freight, etc.).....	$\frac{7.2}{100}$ cent.
Duty (rate, 25 per cent).....	1 $\frac{1.9}{100}$ cents.
Landed cost in the United States.....	6 $\frac{6.6}{100}$ cents.
Retail price in the United States.....	26 cents.
Percentage of retail price to landed cost.....	290%

Article purchased from R. H. Macy & Co., New York City, June 1, 1922.

For photograph see Figure 47, opposite page.

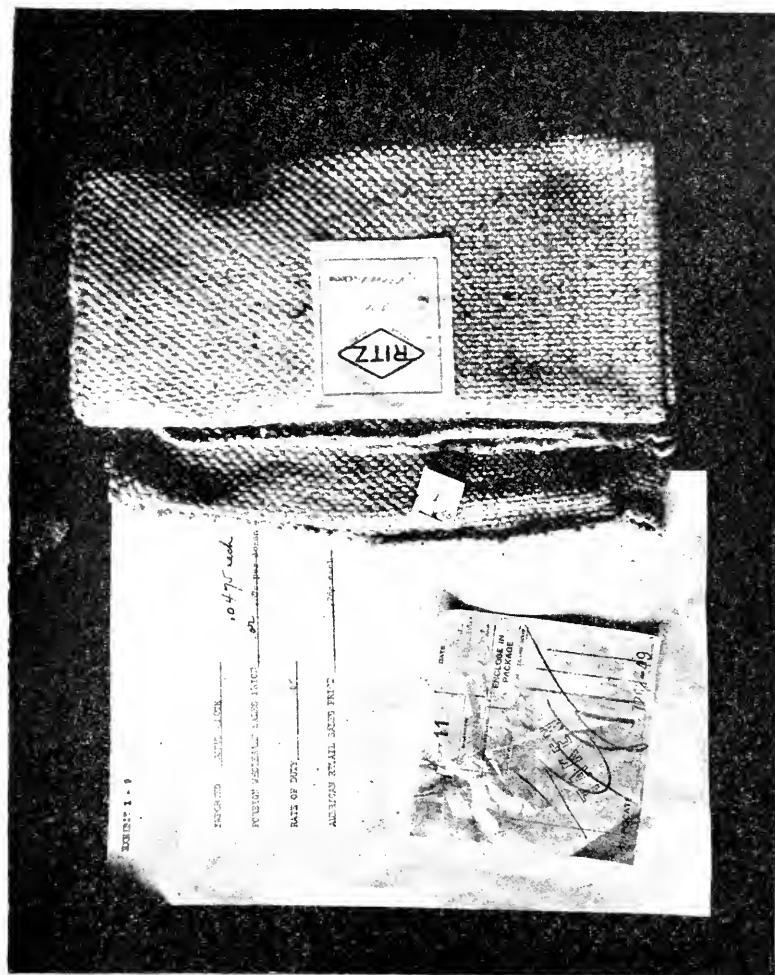


FIG. 47.

EXHIBIT 97.

BEADED DRESS TRIMMING.

Country of origin	Germany.
Value in Germany (per yard)	5 cents.
Charges (transportation, insurance, freight, etc.)	$\frac{7}{16}$ cent.
Duty (rate, 50 per cent)	2½ cents.
Landed cost in the United States	8 $\frac{2}{16}$ cents.
Retail price in the United States	25 cents.
Percentage of retail price to landed cost	204%

Article purchased from A. I. Namm & Son, Brooklyn, N. Y., June 12, 1922.

EXHIBIT 98.

LINEN TOWELS, HEMSTITCHED.

Country of origin	Ireland.
Value in Ireland (per dozen)	\$3. 52
Charges (transportation, insurance, freight, etc.) .....	. 12
Duty (rate, 35 per cent)	1. 23
Landed cost in the United States	4. 87
Retail price in the United States	24. 00
Percentage of retail price to landed cost	393%

Article purchased from James McCutcheon, Fifth Avenue and Thirty-fourth Street, New York City, May 12, 1922.

For photograph see Figure 48, opposite page.

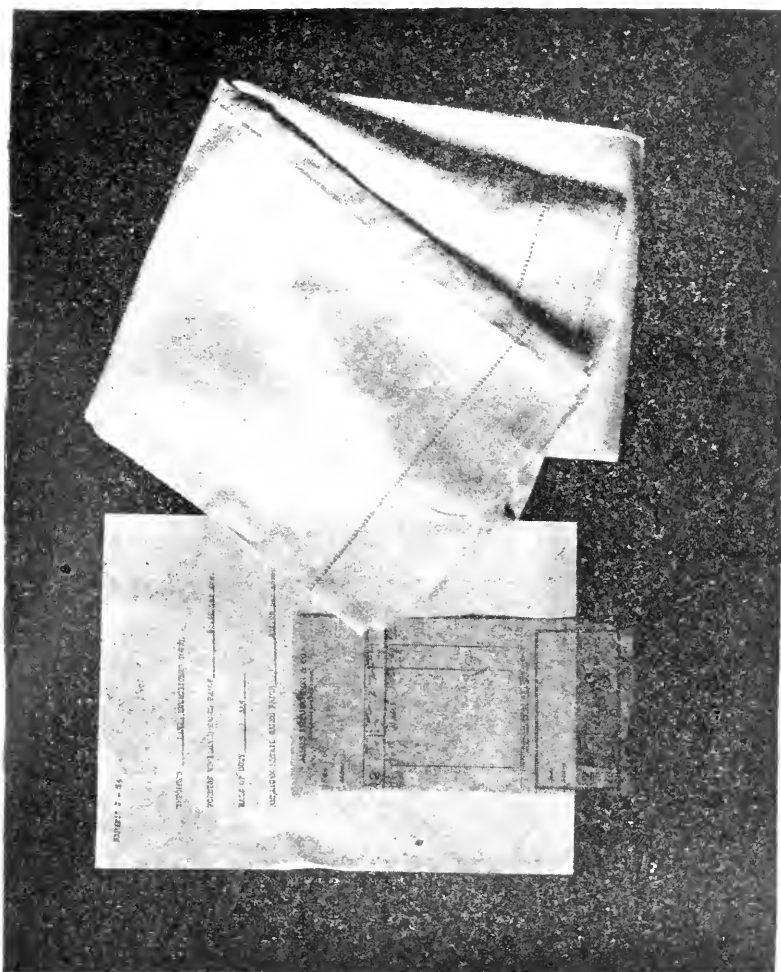


EXHIBIT 99.

RUBBER BALL (TOY).

Country of origin	Germany.
Value in Germany	10 $\frac{9}{10}$ cents.
Charges (transportation, insurance, freight, etc.)	1 $\frac{5}{100}$ cents.
Duty (rate, 35 per cent)	3 $\frac{8}{10}$ cents.
Landed cost in the United States	15 $\frac{3}{4}$ cents.
Retail price in the United States	65 cents.
Percentage of retail price to landed cost	312%

Article purchased from F. A. O. Schwarz, Fifth Avenue and Thirty-first Street, New York City, May 31, 1922.

EXHIBIT 100.

SCHUCO MONKEY (TOY).

Country of origin	Germany.
Value in Germany	19 cents.
Charges (transportation, insurance, freight, etc.)	5 cents.
Duty (rate, 35 per cent)	6 $\frac{6}{10}$ cents.
Landed cost in the United States	30 $\frac{6}{10}$ cents.
Retail price in the United States	\$2. 00
Percentage of retail price to landed cost	553%

Article purchased from Gimbel Bros., New York City, May 31, 1922.
For photograph see Figure 49, opposite page.



FIG. 49.

EXHIBIT 101.

SILK VEILING.

Country of origin	France.
Value in France (per yard)	20 cents.
Charges (transportation, insurance, freight, etc.)	1 cent.
Duty (rate, 60 per cent)	12 cents.
Landed cost in the United States	33 cents.
Retail price in the United States	85 cents.
Percentage of retail price to landed cost	157%

Article purchased from Gimbel Bros., New York City, June, 1922.

EXHIBIT 102.

LINEN NAPKINS, MACHINE EMBROIDERED.

Country of origin	Germany.
Value in Germany (each)	$6\frac{9}{10}$ cents.
Charges (transportation, insurance, freight, etc.)	$\frac{3}{100}$ cent.
Duty (rate, 60 per cent)	$4\frac{14}{100}$ cents.
Landed cost in the United States	$11\frac{7}{100}$ cents.
Retail price in the United States	$45\frac{8}{10}$ cents.
Percentage of retail price to landed cost	313%

Article purchased from John Wanamaker, New York City, June 2, 1922.

For photograph see Figure 50, opposite page.

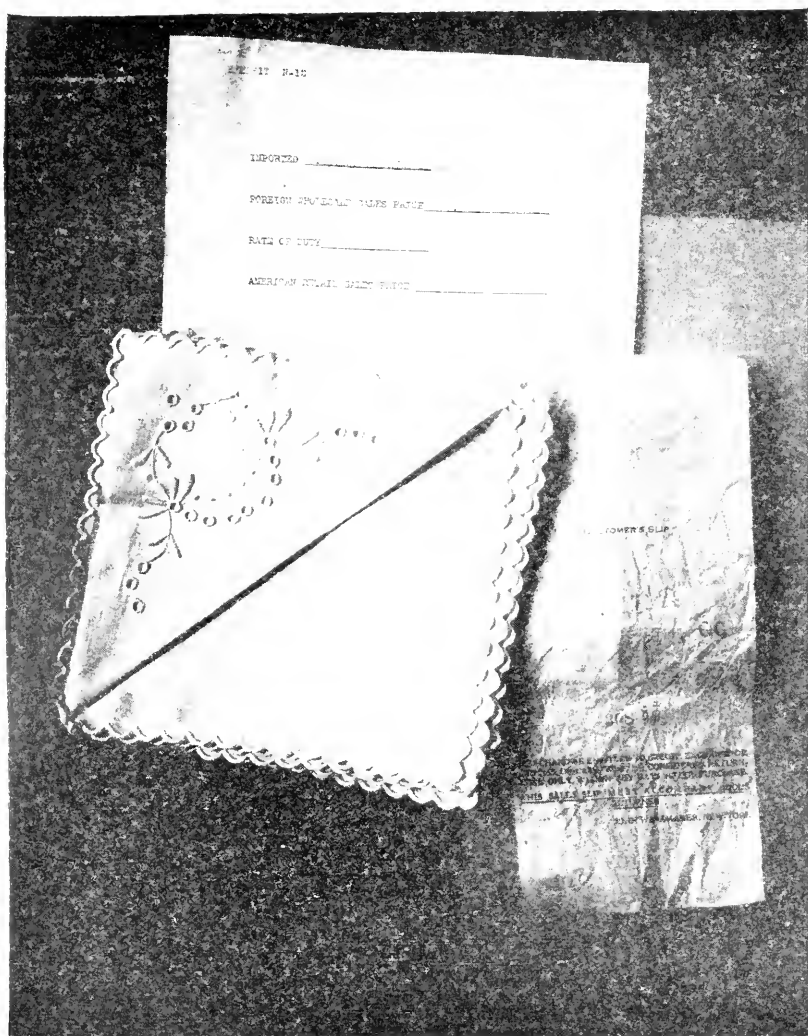


FIG. 50.

EXHIBIT 103.

TOY BOAT (METAL).

Country of origin.....	Germany.
Value in Germany.....	16 cents.
Charges (transportation, insurance, freight, etc.).....	19 cents.
Duty (rate, 35 per cent).....	5 $\frac{6}{10}$ cents.
Landed cost in the United States.....	40 $\frac{6}{10}$ cents.
Retail price in the United States.....	\$1. 50
Percentage of retail price to landed cost.....	270%

Article purchased from R. Marcus, 532 West Two hundred and seventh Street, New York City (1922).

EXHIBIT 104.

JUMPING DOG (TOY).

Country of origin.....	Germany.
Value in Germany.....	9 cents.
Charges (transportation, insurance, freight, etc.).....	9 cents.
Duty (rate, 35 per cent).....	3 $\frac{1}{10}$ cents.
Landed cost in the United States.....	21 $\frac{1}{10}$ cents.
Retail price in the United States.....	85 cents.
Percentage of retail price to landed cost.....	303%

Article purchased from Terminal Toy Shop, Pennsylvania Station, Seventh Avenue and Thirty-third Street, New York City, June 2, 1922.

For photograph see Figure 51, opposite page.

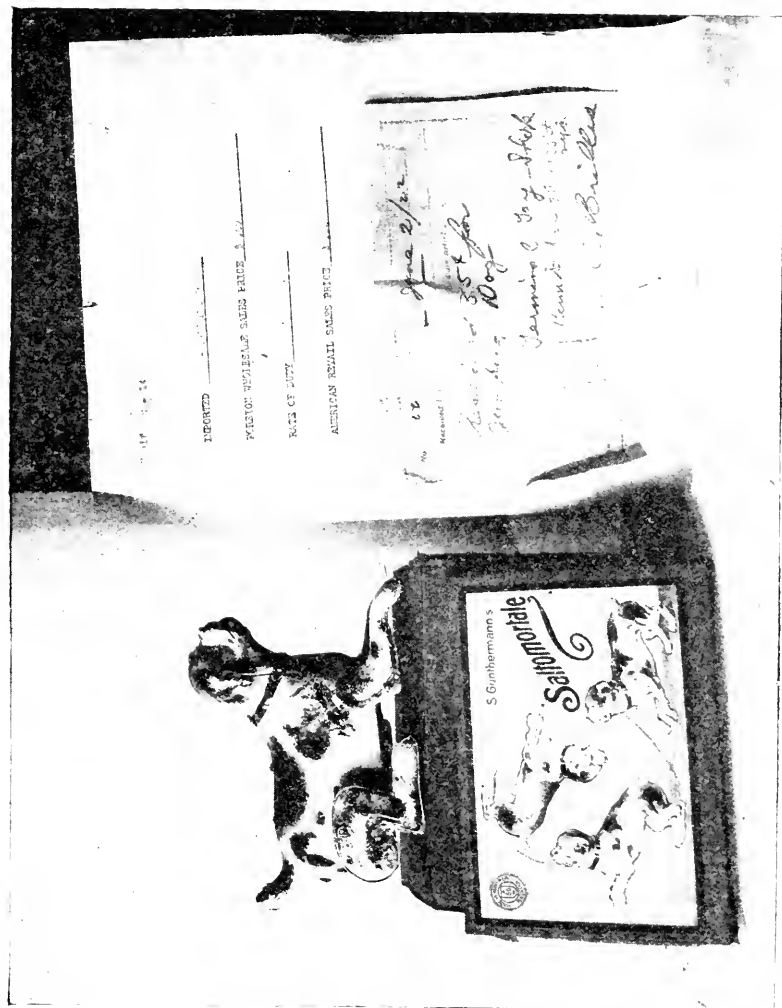


FIG. 51.

EXHIBIT 105.

CORNET (BRASS).

Country of origin	Czechoslovakia.
Value in Czechoslovakia	\$9. 34
Charges (transportation, insurance, freight, etc.)	1. 40
Duty (rate, 35 per cent)	3. 27
Landed cost in the United States	14. 01
Retail price in the United States	38. 25
Percentage of retail price to landed cost	173%

Article purchased from Carl Fischer, 46 Cooper Square, New York City, June 2, 1922.

EXHIBIT 106.

BABY CARRIAGE (TOY).

Country of origin	Germany.
Value in Germany	3 cents.
Charges (transportation, insurance, freight, etc.), estimated	3 cents.
Duty (rate, 35 per cent)	1½ cents.
Landed cost in the United States (estimated)	7½ cents.
Retail price in the United States	50 cents.
Percentage of retail price to landed cost	566%

Article purchased from Union News Co., New York City (1922).

For photograph see Figure 52, opposite page.

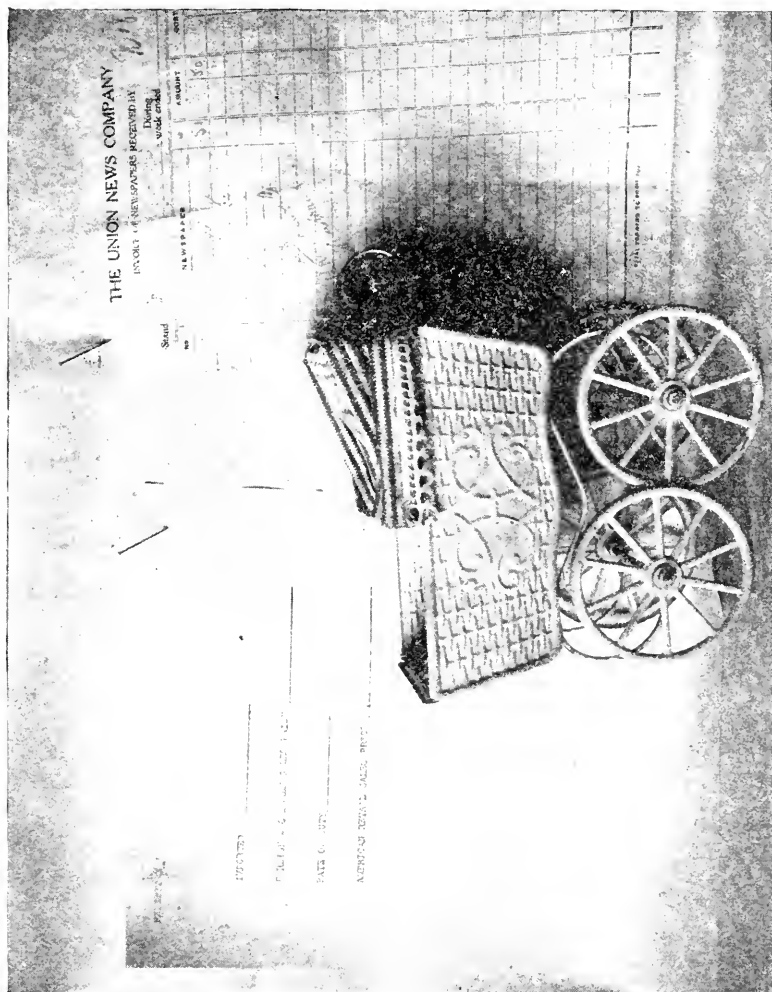


FIG. 52.

EXHIBIT 107.

VIOLIN.

Country of origin.....	Czechoslovakia.
Value in Czechoslovakia.....	\$1. 15
Charges (transportation, insurance, freight, etc.).....	. 17
Duty (rate, 35 per cent).....	. 40
Landed cost in the United States.....	1. 72
Retail price in the United States.....	4. 70
Percentage of retail price to landed cost.....	172%

Article purchased from Carl Fischer, 46 Cooper Square, New York City, May 5, 1922.

EXHIBIT 108.

UNION STONE BUILDING BLOCKS, NO. 6 (TOY).

Country of origin.....	Germany.
Value in Germany.....	21 $\frac{7}{10}$ cents.
Charges (transportation, insurance, freight, etc.).....	5 $\frac{7}{10}$ cents.
Duty (rate, 35 per cent).....	7 $\frac{6}{10}$ cents.
Landed cost in the United States.....	35 cents.
Retail price in the United States.....	\$4. 00
Percentage of retail price to landed cost.....	1042%

Article purchased from F. A. O. Schwarz, Fifth Avenue and Thirty-first Street, New York City, June 6, 1922.

For photograph see Figure 53, opposite page.

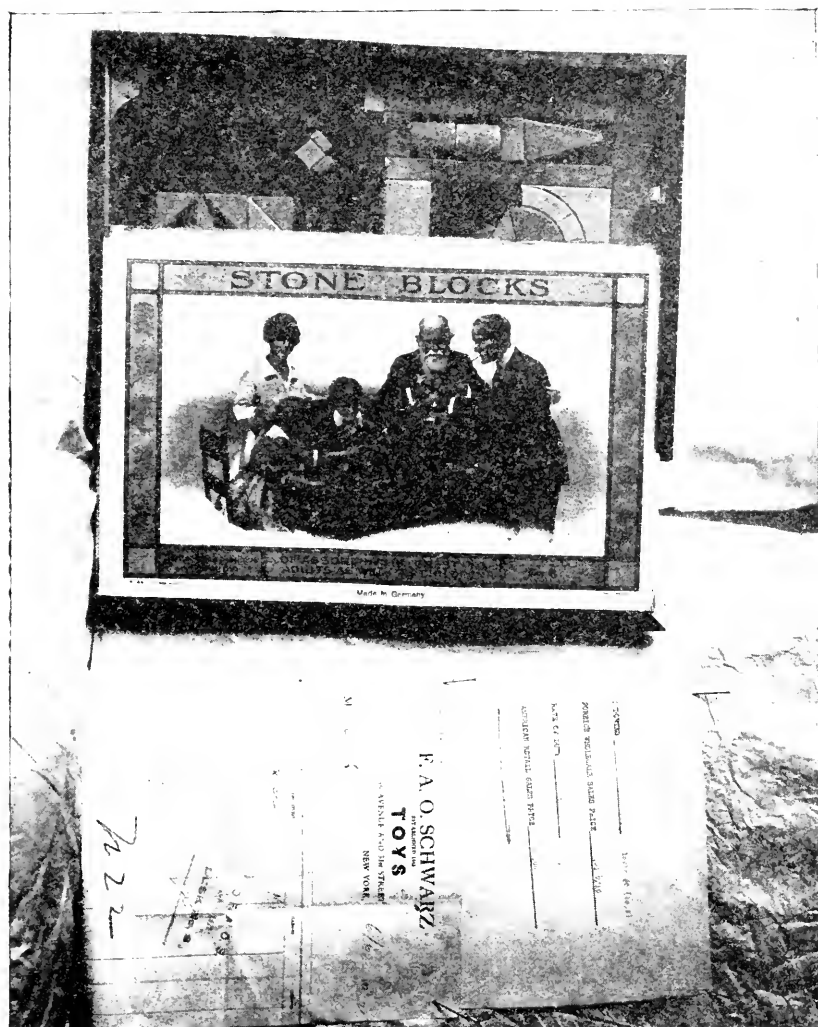


FIG. 53.

EXHIBIT 109.

ROULETTE WHEEL.

Country of origin.....	Germany.
Value in Germany (each).....	\$1. 76
Charges (transportation, insurance, freight, etc.).....	1. 49
Duty (rate, 20 per cent).....	. 35
Landed cost in the United States.....	3. 60
Retail price in the United States.....	20. 00
Percentage of retail price to landed cost.....	455%

Article purchased from Fifth Avenue Gift Shop, 263 Fifth Avenue,
New York City, June 2, 1922.

EXHIBIT 110.

LITTLE BASKET WORKER (TOY).

Country of origin.....	Germany.
Value in Germany.....	$3\frac{3}{10}$ cents.
Charges (transportation, insurance, freight, etc.).....	$2\frac{9}{10}$ cents.
Duty (rate, 35 per cent).....	$1\frac{1}{10}$ cents.
Landed cost in the United States.....	$7\frac{3}{10}$ cents.
Retail price in the United States.....	50 cents.
Percentage of retail price to landed cost.....	585%

Article purchased from Gimbel Bros., New York City, June 6, 1922.
For photograph see Figure 54, opposite page.

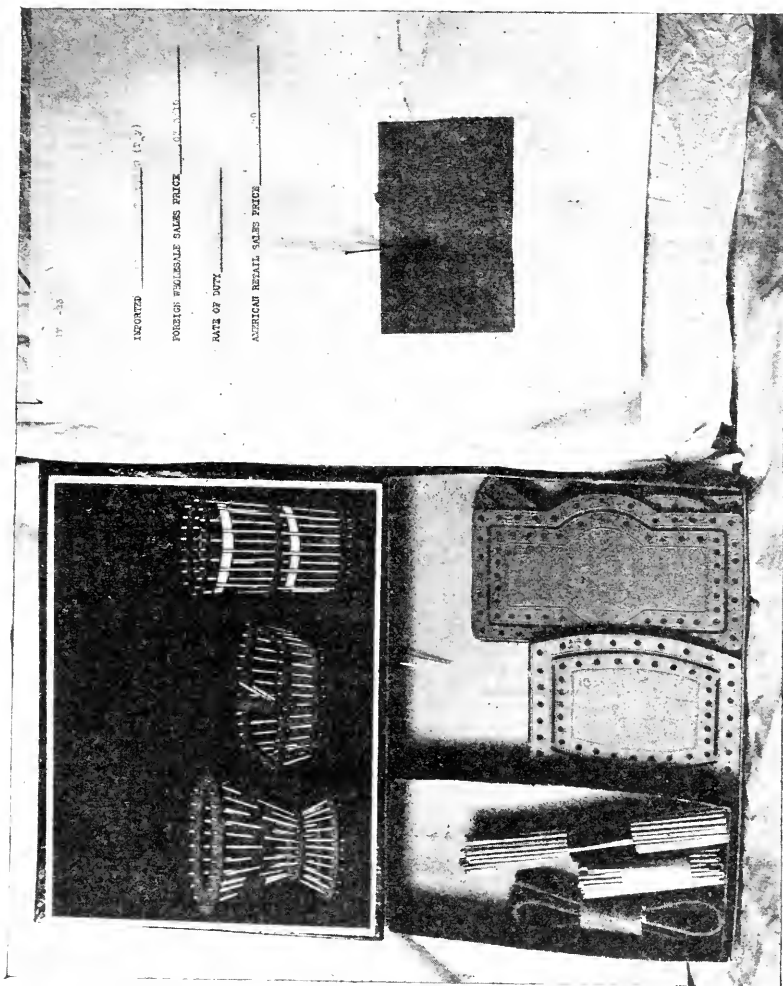


EXHIBIT 111.

BRETONNE COTTON FOOTING.

Country of origin	England.
Value in England (per yard)	$1\frac{3}{10}$ cents.
Charges (transportation, insurance, freight, etc.)	$\frac{2}{10}$ cent.
Duty (rate, 60 per cent and 7 cents per pound)	$\frac{8}{10}$ cent.
Landed cost in the United States	$2\frac{3}{10}$ cents.
Retail price in the United States	6 cents.
Percentage of retail price to landed cost	160%

Article purchased from R. H. Macy & Co., New York City, May 26, 1922.

EXHIBIT 112.

LEATHER SHOE LACES.

Country of origin	England.
Value in England (per pair)	$3\frac{3.4}{100}$ cents.
Charges (transportation, insurance, freight, etc.)	$\frac{3}{10}$ cent.
Duty (rate, free) .....	.....
Landed cost in the United States	$3\frac{6.4}{100}$ cents.
Retail price in the United States	25 cents.
Percentage of retail price to landed cost	590%

Article purchased from Kirkpatrick, 132 Fulton Street, New York City, June 1, 1922.

For photograph see Figure 55, opposite page.

EXHIBIT F. 8

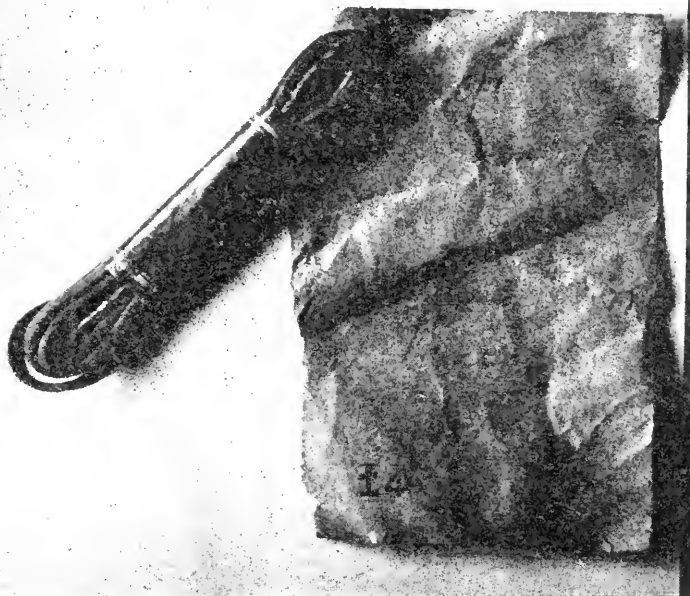
IMPORTED LEATHER SHOE LACESFOREIGN WHOLESALE SALES PRICE .0334 per pair, or \$4.81 per gross pairRATE OF DUTY FreeAMERICAN RETAIL SALES PRICE .25 per pair

FIG. 55.

EXHIBIT 113.

TOOTH BRUSH.

Country of origin.....	Japan.
Value in Japan (each).....	11 $\frac{2}{10}$ cents.
Charges (transportation, insurance, freight, etc.).....	$\frac{4.3}{100}$ cent.
Duty (rate, 35 per cent).....	3 $\frac{9.2}{100}$ cents.
Landed cost in the United States.....	15 $\frac{5.5}{100}$ cents.
Retail price in the United States.....	50 cents.
Percentage of retail price to landed cost.....	221%

Article purchased from Louis K. Liggett Co., New York City,
June 6, 1922.

EXHIBIT 114.

HOT-WATER BOTTLE (RUBBER).

Country of origin.....	Austria.
Value in Austria.....	63 $\frac{7}{10}$ cents.
Charges (transportation, insurance, freight, etc.).....	3 $\frac{1}{10}$ cents.
Duty (rate, 15 per cent).....	9 $\frac{1}{2}$ cents.
Landed cost in the United States.....	76 $\frac{3}{10}$ cents.
Retail price in the United States.....	\$2. 75
Percentage of retail price to landed cost.....	260%

Article purchased from Hetherington (drug store), 55 East Forty-
second Street, New York City, May 26, 1922.

For photograph see Figure 56, opposite page.

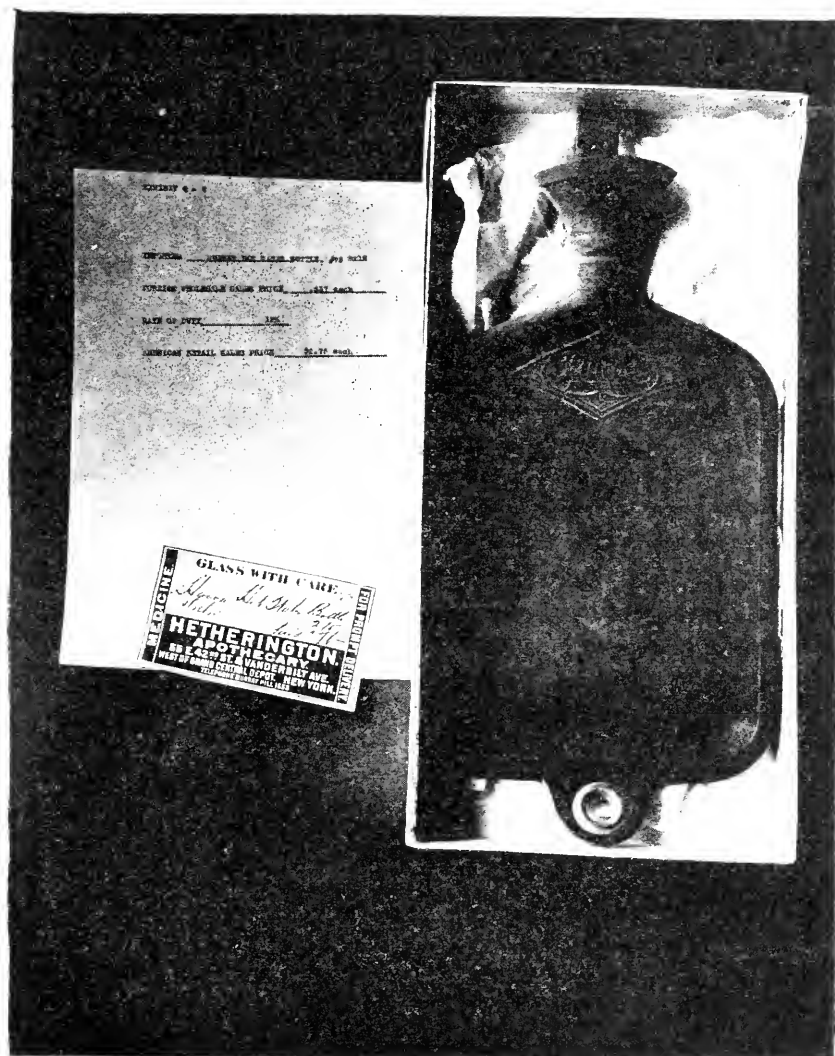


FIG. 56.

EXHIBIT 115.

VIOLIN BRIDGES.

Country of origin.....	Czechoslovakia.
Value in Czechoslovakia.....	1 $\frac{6}{10}$ cents.
Charges (transportation, insurance, freight, etc.).....	$\frac{2}{10}$ cent.
Duty (rate, 35 per cent).....	$\frac{1}{2}$ cent.
Landed cost in the United States.....	2 $\frac{3}{10}$ cents.
Retail price in the United States.....	10 cents.
Percentage of retail price to landed cost.....	335%

Article purchased from Carl Fischer, 46 Cooper Square, New York City, May 5, 1922.

EXHIBIT 116.

ACCORDEON.

Country of origin.....	Germany.
Value in Germany.....	87 cents.
Charges (transportation, insurance, freight, etc.).....	9 cents.
Duty (rate, 35 per cent).....	31 cents.
Landed cost in the United States.....	\$1. 27
Retail price in the United States.....	5. 00
Percentage of retail price to landed cost.....	293%

Article purchased from C. Meisel, Eighth Street and Third Avenue, New York City, June 3, 1922.

For photograph see Figure 57, opposite page.

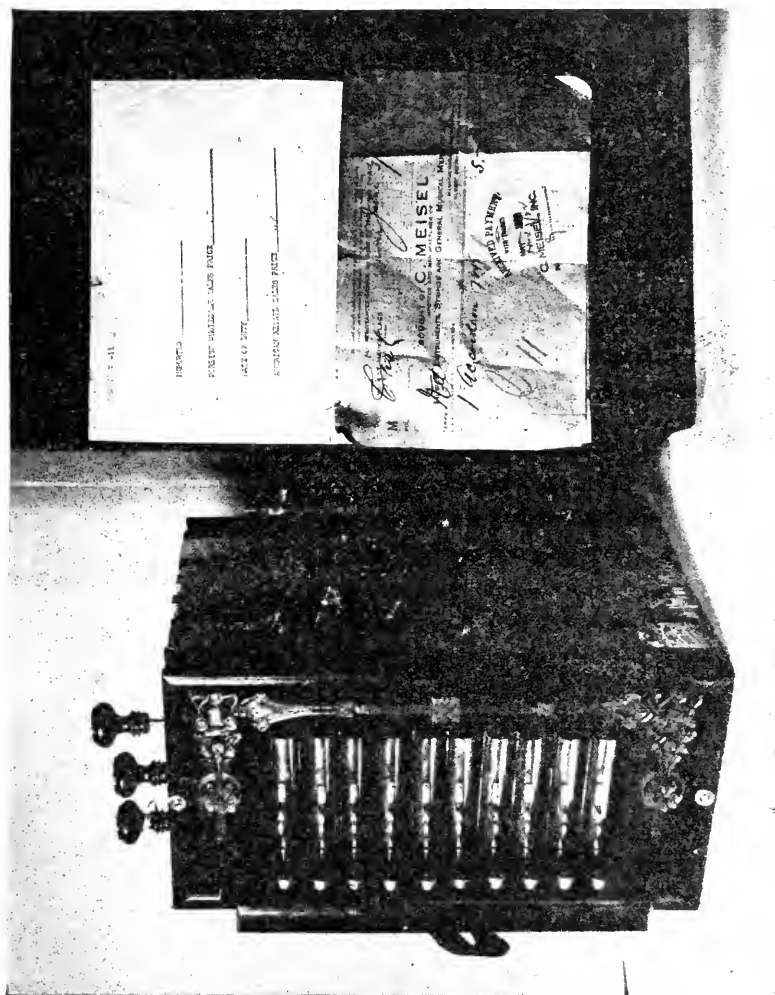


Fig. 57.

EXHIBIT 117.

COTTON LACE-EDGE DOILY, 12-INCH ROUND.

Country of origin	Germany.
Value in Germany (each)	26 $\frac{4}{10}$ cents.
Charges (transportation, insurance, freight, etc.)	2 $\frac{1}{2}$ cents.
Duty (rate, 60 per cent and 7 cents per pound)	16 $\frac{9}{10}$ cents.
Landed cost in the United States	45 $\frac{8}{10}$ cents.
Retail price in the United States	\$1.75
Percentage of retail price to landed cost	282%

Article purchased from Gimbel Bros., New York City, May 27, 1922.

EXHIBIT 118.

COTTON LACE EDGING (UPHOLSTERY).

Country of origin	Germany.
Value in Germany (per yard)	1 $\frac{6}{10}$ cents.
Charges (transportation, insurance, freight, etc.)	$\frac{2}{10}$ cent.
Duty (rate, 35 per cent)	$\frac{1}{2}$ cent.
Landed cost in the United States	2 $\frac{3}{10}$ cents.
Retail price in the United States	10 cents.
Percentage of retail price to landed cost	334%

Article purchased from Stern Bros., West Forty-second Street, New York City, May 29, 1922.

For photograph see Figure 58, opposite page.

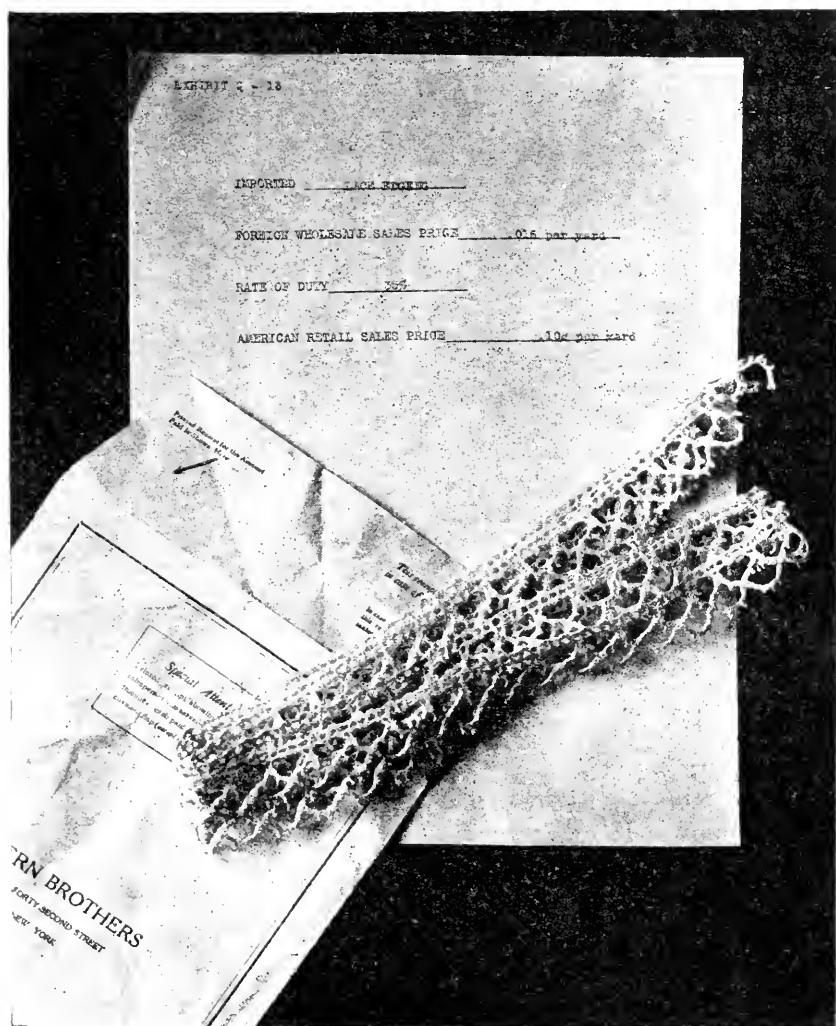


FIG. 58.

EXHIBIT 119.

VIOLIN CASE.

Country of origin	Czechoslovakia.
Value in Czechoslovakia	86 cents.
Charges (transportation, insurance, freight, etc.)	$13\frac{9}{10}$ cents.
Duty (rate, 35 per cent)	$30\frac{1}{10}$ cents.
Landed cost in the United States	\$1. 30
Retail price in the United States	3. 60
Percentage of retail price to landed cost	177%

Article purchased from Oscar Schmidt (Inc.), 87 Ferry Street, Jersey City, N. J., May 31, 1922.

EXHIBIT 120.

VIOLIN.

Country of origin	Czechoslovakia.
Value in Czechoslovakia	\$1. 15
Charges (transportation, insurance, freight, etc.) .....	. 17
Duty (rate, 35 per cent) .....	. 40
Landed cost in the United States	1. 72
Retail price in the United States	6. 00
Percentage of retail price to landed cost	250%

Article purchased from Oscar Schmidt (Inc.), 87 Ferry Street, Jersey City, N. J., May 31, 1922.

For photograph see Figure 59, opposite page.

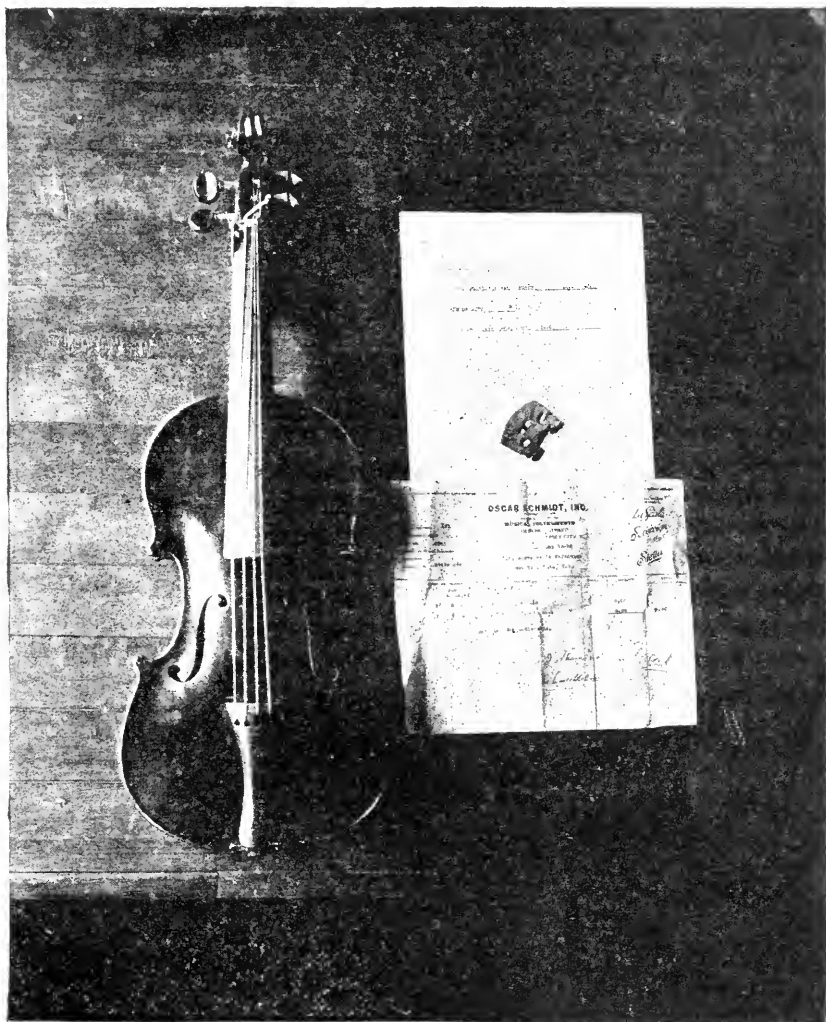


FIG. 59.

EXHIBIT 121.

HARMONICA.

Country of origin	Germany.
Value in Germany	3½ cents.
Charges (transportation, insurance, freight, etc.)	$\frac{3.5}{100}$ cent.
Duty (rate, 35 per cent)	1 $\frac{2.2}{100}$ cents.
Landed cost in the United States	5 $\frac{7}{100}$ cents.
Retail price in the United States	50 cents.
Percentage of retail price to landed cost	886%

Article purchased from Goetz & Co., 81 Court Street, Brooklyn, N. Y., May 29, 1922.

EXHIBIT 122.

HARMONICA.

Country of origin	Germany.
Value in Germany	6 $\frac{3}{10}$ cents.
Charges (transportation, insurance, freight, etc.)	$\frac{6}{10}$ cent.
Duty (rate, 35 per cent)	2 $\frac{2}{10}$ cents.
Landed cost in the United States	9 $\frac{1}{10}$ cents.
Retail price in the United States	50 cents.
Percentage of retail price to landed cost	449%

Article purchased from New York Band Instrument Co., 111 East Fourteenth Street, New York City, June 2, 1922.

For photograph see Figure 60, opposite page.

AMERICAN - 4 - 2

IMPORTED AMERICAN

FOREIGN WHOLESALE SALES PRICE _____

RATE OF DUTY _____

AMERICAN RETAIL SALES PRICE _____

No claims allowed unless made immediately after receipt of goods.

New York Band Instrument Co., Inc.
 "HEADQUARTERS FOR EVERYTHING MUSICAL"
 111 East 14th Street
 New York

NY 5396
 COPY NUMBER HERE

Sold to 5376 June 7 1942

Address 5376

Salesman 5376 Am't Rec'd 5376

1 Harmonica

24

"WE DO EXPERT REPAIRING"

M. HONNER'S 34

FIG. 60.

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